



NA
L
T
M

Th

By

To

M

ma

A

By C

Printe

La

Ro

Br

Am

Arithmetick Made Easie

For the Use and Benefit of
TRADES-MEN.

Wherein the
NATURE and USE of *FRACTIONS*,
both *VULGAR* and *DECIMAL*, are
TAUGHT by a New and *Exact*
METHOD.

A L S O
The Mensuration of *SOLIDS* and
SUPERFICIES.

The Eighteenth Edition, Corrected and Amended

By *J. AYRES*, late *Writing-Master*,
in *St. Paul's Church-Yard, London.*

To which is Added, A Short and Easie
METHOD; after which Shop-keepers
may *State, Post, and Balance* their *Books of*
ACCOMPTS.

By *CHARLES SNEILL*, *Writing-Master, and*
Accomptant, in Foster-Lane, London.

L O N D O N :

Printed for *J. Clarke*, at the *Golden Ball*, in *Duck*
Lane; *C. Hitch*, at the *Red-Lyon*, in *Pater-noster*
Row; *J. Hodges*, at the *Looking-glass*, on *London*
Bride; and *R. Ware*, at the *Sun and Bible*, in
Amen-Corner.

Price Bound One Shilling.



S

C

H

To the Right Honourable
Sir *William Ashburst*, Knt.

LORD-MAYOR

OF THE
City of *L O N D O N*,

This Manual of
Practical Arithmetick,

IS
HUMBLY DEDICATED
AND PRESENTED

BY

Your Lordship's
Most Obliged
Humble Servant,

JOHN AYRES.

A 3

THE

The PREFACE.

THIS Manual of Practical Arithmetick, adapted chiefly to the Benefit and Use of Tradesmen, is the Product of some vacant Hours. A Work for its Nature and Kind differing from any Thing heretofore Published that I know of: All the Rules being made plain and easie to the meanest Capacities for whose Sakes it is principally intended: Which is the Reason so much of the Book is taken up in Explaining and Teaching the Ground-work, viz. Addition, Subtraction, Multiplication and Division which most Arithmetick Books are deficient in; a Defect in any of those Rules will render the Labours of such as learn Arithmetick by Books very difficult and hard. To help which, I have first of all laid down the plainest way of Division for a Learner that wants the help of a Master, and afterwards have given the shortest Italian Way of Division. I have also omitted several Rules that are not of Use in Trade, such as Alligation, Barter, Loss and Gain, Company with Time, &c. And have supplied those Omissions with what is more Useful and Practical, viz. Great Enlargements, and Variety of the Golden Rule of Three, the Rule of Three Inverse, Double Rule of Three, and the Use of the Compound Rule of Five Numbers in working Interest, and the Nature of Exchange, Rules of Practice, with great Variety and short Ways to cast up Merchandize. The order of Deducting Tare and Ret, with other Rules Useful in Trade. Lastly, I have made Fractions very easie and familiar, (tho' differing from any former Method) having mixed both Vulgar and Decimal Fractions together under the same Head, that the Ingenious may discover the Ease as well as Excellency and Brevity of the Decimal beyond the Vulgar Fraction. And as my Paper would admit, have added some Variety of Measuring Superficies and Solids.

The Faults in the former Impressions, Care has been taken to correct in this Eighteenth Edition.



Arithmetick.



CH A P. I.

Of NUMERATION.

I. **A**RITHMETICK is the Art of Numbering well, or of Accompting well by Numbers : For as Magnitude or Greatness is the Subject of *Geometry*, so is Multitude or Number the Subject of *Arithmetick*.

II. The whole Art of *Arithmetick* depends upon the true Knowledge of the Five following Rules, *viz.* *Numeration, Addition, Subtraction, Multiplication and Division.* All the other Rules being compounded of these, we shall treat particularly of them in their Order.

III. *NUMERATION* Teaches to express or write down the Value of any Number whatsoever proposed.

IV. All Numbers are written with Ten Characters called Figures, of which the last is called a Cypher, and of it self signifieth Nothing, but serveth (according as it is placed) to increase or diminish the Value of another Figure to which it is either annexed or prefixed.

The Ten Characters or Figures by which all Numbers are expressed, are thus written, *viz.* 1. one ; 2, two ; 3, three ; 4, four ; 5, five ; six ; 7, seven ; 8, eight ; 9, nine ; 0, Cypher : The Nine first of these are called significant Figures.

VI. All Numbers are either *Simple* or *Compound*.

1. A Number is said to be *Simple*, when it consisteth but of *one Figure*, as, 4, 8 and 6, &c. are simple or single Numbers.

2. A Number is said to be a *Compound Number*, when it is composed of *two, three, four, or more Figures*, such as are 35, 356, and 7428, &c.

VII. Every significant Figure hath a double *Value*, viz. *Certain* or *Uncertain*.

1. The *value* of a Figure may be said to be *certain*, when it signifies *simply* its own proper *Value*, without the Addition of any other Word for its Explanation, and so 4 signifieth *four*, 8 signifieth *eight*, and 9 is *nine*, &c.

2. The *value* of a Figure may be said to be *uncertain*, in respect of the *place* it may stand in, and so 4 may signify *forty*, or *four hundred*, or *four thousand*, &c. and 8 may signify *eighty*, or *eight hundred*, or *eight thousand*, &c.

VIII. When a *Number* is composed of divers *Figures* set together like the Letters in a Word, that *Number* is said to *consist* of as many places as there are *Figures* used in the composing thereof. So the Number 4643 is said to consist of *four* places, because it is composed of *four* Figures; the like is to be understood of any other.

IX. The *places* in every *Compound Number* are to be considered both as to their *Order*, and their *Value*.

1. The *order* of the *places* is from the *right-hand* to the *left*, the *first Figure* or *Cypher* towards the *right-hand* is said to possess the first place, and the next towards the *left-hand* is said to possess the second place, and the next to that the third place, &c.

So if this *Number* were proposed, viz. 5734, here 4 is said to possess the first, 3 the second, 7 the third, and 5 the fourth place, &c.

2. The *value* of every *Figure*, is discovered by the place that stands in, viz. The *first* place is the

the place of *Units*, or ones; and the Figure that standeth in that place signifieth its own proper or simple *Value*. The *second* place is the place of *Tens*, and the Figure that standeth there signifieth as many *Tens* as the Figure it self containeth *Units*: As if it be 4, it signifieth four *Tens*, or forty; if it be 7, it signifieth seven *tens*, or seventy, &c. The *third* place or the place of *Hundreds*, and the Figure that standeth there, is as many *Hundreds* as it containeth *Units*: So 5 in the *third* place is five *hundred*, and 6 signifieth six *hundred*, &c. The *fourth* place is the place of *Thousands*, and the Figure that standeth therein signifieth as many *Thousands* as it contains *Units*, so 8 in the *fourth* place is eight *thousand*, and 4 is four *thousand*, &c. As,

Suppose this Number, *viz.* 4652. were given to have its *Value* expressed; the Figure 2, (in the *first* place) is two *Units*, or simply *two*; the Figure 5 (in the *second* place) is five *Tens*, or fifty; so 52 is thus expressed, *viz.* fifty two: the Figure 6 (in the *third* place) is six *hundred*, so 652 is thus expressed, *viz.* Six *hundred* fifty two: the Figure 4 (in the *fourth* place) is Four *thousand*, so 4652 is thus to be read, *viz.* Four *thousand* six *hundred* fifty two.

In like manner if any Figure hath a *Cypher*, or *Cyphers* annexed to it, it shall still retain the *value* of its place, as much as if a significant Figure, or Figures, were annexed to it in the room of the *Cypher* or *Cyphers*; so if to the Figure 6 there be a *Cypher* annexed thus (60) its value is six *tens* or sixty, because it standeth in the *second* place, or place of *Tens*. Likewise if it have two *Cyphers* annexed to it thus (600) its value is Six *hundred*, because it possesseth the *third* place or place of *Hundreds*. Also (6000) is Six *thousand*, because 6 standeth in the *fourth* place, or place of *Thousands*.

And the Value of any Figure increaseth in a *Decuple* Proportion from the *Right Hand* to the *Left* every place being *ten times* the Value of the former, as you may see in the following *T A B L E*.

Numeration T A B L E.

Hundreds of Millions Tens of Millions Millions Hundreds of Thousands Tens of Thousands Thousands Hundreds Tens Units										The Numbers in the T A B L E are thus to be Read, viz.									
9	8	7	6	5	4	3	2	1		987	Mil.	654	Th.	321					
									1	23	Mil.	456	Th.	789					
									2	3	Mil.	456	Th.	789					
									3	4	Mil.	456	Th.	789					
									4	5		456	Th.	789					
									5	6		56	Th.	789					
									6	7		6	Th.	789					
									7	8				789					
									8	9				89					
									9					9					

Over-against every place of the Numbers in the foregoing Table is written (in words in length) the Value thereof; viz. *Units, Tens, Hundreds, Thousands, &c.* which Words being perfectly gotten by heart, and well understood, the Learner will be thereby enabled to express or write down the Value of any Number proposed.

And on the Right-hand of the Table, over-against every Number therein contained, you have Direction how to read or express those Numbers: As

987654321 is thus to be read, viz. Nine hundred, eighty seven Millions, Six hundred fifty four Thousand Three hundred twenty one. And the like is to be understood of the rest.

Note, Although the foregoing Table be made to consist but of Nine Places, yet it may be continued to more Places at Pleasure, even *ad infinitum*, observing that the Value of every Place is Ten Times as much as that which goeth before it; so the tenth Place is *Thousands of Millions*. the Eleventh place is *Tens of Thousands of Millions*. The Twelfth place is *Hundreds of Thousands of Millions*, and the thirteenth place is *Millions of Millions*, &c.

There is yet another Method used by some, that is very plain and useful in the expressing of great Numbers, or Numbers consisting of many Places, which is this, viz. make a point after every third Figure, beginning at the Right-hand, as in the following Example.

Let this Number be proposed consisting of Fourteen places, viz. 84639042724536, and when every Third Figure is pointed, it will be thus, viz. 84. 639. 042. 724. 536. every Three Figures being called a Period, and are reckoned in order from the Right-hand towards the Left, viz. 536 is the first Period, 724 is the second Period, 042 the third, &c. the first Period (which is 536) consisteth of *Units, Tens, and Hundreds*, and is thus expressed, viz. *Five Hundred Thirty Six*, and every other Period is to be read in every Respect as if it stood in the place of the first Period, only in expressing the Value of the second Period, you must add thereto the word *Thousand*; to the third Period you must add the word *Millions*; to the fourth Period the word *Thousands*; to the fifth Period *Millions of Millions*; and so the Number before proposed is to be read as followeth, viz.

Millions

the
the
ands,
heart,
reby
any
ainst
Dire-
As
987

<i>Millions of Millions</i> Millions Thousands Millions Thousands	84. 639. 042. 726. 536.
---	-------------------------

Eighty four Millions of Millions, Six hundred thirty nine Thousand, forty two Millions, Six hundred thirty nine Thousand, forty two Millions, Seven hundred twenty four Thousand, Five Hundred thirty six.

C H A P. II.

Of ADDITION.

ADDITION Teacheth to add, or put together divers Numbers, and to bring them to one total Sum. As if Seven and Nine were given to be added together, their Sum will be 16; and the Sum of 5 and 4 is 9.

II. Numbers to be added together, each of them consists either of one Denomination, or of divers, as if it were required to add 16 *l.* to 14 *l.* here both the given Numbers are of one Denomination, being Pounds only, without Shillings, Pence, or Farthings: But if it were required to add 36 *l.* 14 *s.* 08 *d.* to 16 *l.* 12 *s.* 06 *d.* these consists of divers Denominations, viz. of Pounds, Shillings and Pence.

III. When it is required to add together several Numbers of one Denomination, they must (in order to the Work) be disposed of according to the following Rule, viz.

Place

Place the given Numbers one under the other in such Order, that Units may stand under Units, Tens under Tens, Hundreds under Hundreds, Thousands under Thousands, &c.

If you were to add 136 and 42 together, they must be placed one under the other as followeth, viz.

136	Or,	42
42		136

IV. Having placed the given Numbers as before is directed, then draw a straight Line under them, and (beginning at the Place of *Units*) add all the Figures together that stand over one another in that Rank; putting their Sum under the said straight Line; as in this Example, I say, 2 and 6 is 8, wherefore I put 8 under the Line, and in its proper place, viz. under 2 and 6, and proceed to the next Rank, which is the place of Tens, saying, 4 and 3 is 7, wherefore I put 7 in its proper place under the Line; and proceed to the next and last Rank, where I find only 1, wherefore I put one in its proper place under the Line, and so the Work is finished, and I find thereby that the Total Sum of 136 and 42 to be 178: See the Operation as followeth.

136		42
42		136
178		178

V. If in adding together any of the Ranks (as is before directed) the Sum amounts to, or exceedeth 10, or any Number of Tens, then in such Case you are either to set down a *Cypher* under the Line in its proper place, or else the *excess* above the *ten* or *tens*; and for every *ten* carry an *unit* to be added to the next

next Rank of Figures. As if it amount to 30, then set down (0) a Cypher, and carry 3 (for the three Tens) to be added to the next Rank; if it amount to 34, then set down 4 under the Rank that you added, and carry three to the next, &c. And when you have cast up the last Rank or Series towards the Left-hand, set down the Total that it amounteth to, as in the following Examples.

(1)	(2)	(3)	(4)
748	4758	1648	20864
364	6473	3472	78987
296	2891	1865	6217
242	1862	3479	4320
Sum 1650	15987	10464	110388

In the first of these Examples I begin, saying, 2 and 6 is 8, and 4 is 12, and 8 makes 20, which is just two Tens; wherefore I put down 0 under the Line, and carry 2 to the next Rank for the two tens, and proceed, saying, 2 that I carry and 4 is 6, and 9 is 15, and 6 is 21, and 4 is 25, which is 5 above 20, wherefore I put down 5 under the Line, and carry 2 for the two Tens to the next Rank, and then proceed, saying, 2 that I carry and 2 is 4, and 2 is 6, and 3 is 9, and 7 makes 16, wherefore (because it is the last Rank) I put down 16 under the Line, and so the Work is finished, the Total Sum of the Addition being 1650: The same is to be observed in the rest of the Examples.

VI. Addition of diverse Denominations cannot be well performed, untill you know the Value of common Coins, Weights and Measures, &c. As how many Pence make 1 Shilling, how many Shillings make 1 Pound, and how many Ounces make 1 Pound, how many Pounds make a Quarter of a C. and how many Quarters make a C. weight.

In Addition of *English Money*, It is necessary first of all to understand the Meaning and Signification of the Characters superscribed over every Sum, as *lib. s. d.*

Note, That *lib.* signifies **Libra**, a Pound, not here in respect to common Weight, but Money, and for Distinction is called a *Pound Sterling*. So *s.* stands for **Solidus** (a Coin of Brass) used by the Romans, but with us of Silver, and signifies a *Shilling*; twenty of these Pieces make One Pound Sterling.

d. or *d.* stands for **Denarius**, a Penny, which contained Ten Pieces of the Romans least Coin: It hath had a various Estimate in our *English Coins*. It now signifies a Penny, the 12th part of a Shilling, or 12 of which make a Shilling. For until the Reign of Henry VI. a Penny was the 20th part of an Ounce of Silver, and in his Reign made the 30th. By Edward IV. 40 Pence made an ounce. By Henry VIII. there was allowed 45 *d.* to the Ounce. And by Q. Elizabeth an Ounce of Silver was divided into 60 parts, called *Pence*, as it is at this Day.

ADDITION of MONEY.

Note, 4 Farthings is a Penny, 12 Pence a Shilling, and 20 Shillings a Pound Sterling, or English Money.

The following TABLE ought to be learn'd by heart.

	<i>lis-- 12</i>	<i>d. s. d.</i>
	2—24	20 is— 1 : 8
	3—36	30— 2 : 6
	4—48	40— 3 : 4
	5—60	50— 4 : 2
	6—72	60— 5 : 0
12 times	7—84	70— 5 : 10
	8—96	80— 6 : 8
	9—108	90— 7 : 6
	10—120	100— 8 : 4
	11—132	110— 9 : 2
	12—144	120— 10 : 0

VII. When

VII. When it is required to add together *Numbers* consisting of *divers Denominations*, you are to place the given *Numbers* in such order one under the other, that each *Rank* may consist of one and the same *Denomination*. That is to say, if it be in *Money*: Let *Pounds* be set under *Pounds*, *Shillings* under *Shillings*, *Pence* under *Pence*, and *Farthings* under *Farthings*. The like is to be understood of *Weight*, *Measure*, *Time*, &c.

Then (having first drawn a *Line* under them) add them together, considering how many of each smaller *Denomination* make an *Unit* of the next that is superior to it, (always observing to begin at the least *Denomination*) and for every such *Unit*, carry 1 to the next superior *Denomination*, viz. If it be in *Addition of Money*, for every 4 in the *Farthings* you must carry 1 to the *Pence* (because 4 *Farthings* is a *Penny*;) for every 12 in the *Pence* carry 1 to the *Shillings* (because 12 *Pence* is a *Shilling*; and for every 20 contained in the *Shillings*, carry 1 to the *Pounds*, (because 20 *Shillings* is a *Pound*;) And the odd *Farthings*, *Pence* and *Shillings*, set down in their proper *Ranks* under the *Line*, as in the following *Example*.

Some indeed make a place of *Farthings*, and set a *q.* over them for *quartilier*, which is not very proper, and seldom used by Men of *Business*; therefore when you would write down three *Farthings*, or a *Half-penny*, or a *Farthing*, write it thus :

$$\begin{array}{rcl} \frac{3}{4} & \text{---} & \text{Three Farthings.} \\ \frac{1}{2} & \text{---} & \text{A Half-penny.} \\ \frac{1}{4} & \text{---} & \text{A Farthing.} \end{array}$$

Let it be required to add together 134 *l.* 16 *s.* 08 *d.* $\frac{1}{4}$. and 286 *l.* 10 *s.* 4 *d.* $\frac{3}{4}$. and 498 *l.* 13 *s.* 06 *d.* $\frac{1}{2}$. and 794 *l.* 18 *s.* 09 *d.* $\frac{1}{4}$. Then in order to the

the Work I fet them down and draw a Line under them, as followeth.

<i>l.</i>	<i>s.</i>	<i>d.</i>
134	16	08 $\frac{1}{4}$
286	10	04 $\frac{3}{4}$
498	13	06 $\frac{1}{6}$
794	18	09 $\frac{1}{4}$

First, I begin with the least Denomination, which is that of Farthings, and add them together, saying, $\frac{1}{4}$ and $\frac{1}{2}$ is $\frac{3}{4}$, and $\frac{3}{4}$ is 6, and $\frac{1}{4}$ is 7 Farthings, which is 1 Penny and 3 Farthings, wherefore I put 3 Farthings under the Line, and under the Denomination of Farthings, and carry 1 (for the Penny) to the next Denomination of Pence, saying, 1 that I carry, and 9 is 10, and 6 is 16, and 4 is 20, and 8 is 28, now 28 Pence is 2 Shillings 4 Pence, wherefore I put 4 under the Line, and carry 2 Shillings to the Denomination of Shillings, saying, 2 that I carry and 18 is 20, and 13 is 33, and 10 is 43, and 16 is 59 Shillings, which is 2 Pounds 19 Shillings, whereof I put the 19 Shillings under the Line, and under the Denomination of Shillings, and carry 2 (for the 2 Pounds) to the Denomination of Pounds, and proceed, saying, 2 that I carry and 4 is 6, and 8 is 14, and 6 is 20, and 4 makes 24, wherefore I put down 4 under the Line, and carry 2 for the two Tens to the next Rank, saying, 2 that I carry and 9 is 21, and 9 is 20, and 8 is 28, and 3 is 31, which is 1 above 30, wherefore I put 1 under the Line and carry 3 (for the three tens) to the next Rank, and proceed, saying, 3 that I carry and 7 is 10, and 4 is 14, and 2 is 16, and 1 is 17, wherefore I put 17 under the Line, because it is the Sum of the last Rank, and so the whole Work is finished, and I find the Sum of the given Numbers

to

to be 1714 *l.* 19 *s.* 4 *d.* 037. as by the following Work appeareth.

<i>l.</i>	<i>s.</i>	<i>d.</i>
134	: 16	: 08 $\frac{1}{4}$
286	: 10	: 04 $\frac{3}{4}$
498	: 13	: 06 $\frac{1}{2}$
794	: 18	: 09 $\frac{1}{4}$
Sum 1714	: 19	: 04 $\frac{3}{4}$

To prove your Addition, after you have added up your whole Sum, draw a Line with your Pen under the uppermost Number, or Sum, and then add together all the other Numbers, except the uppermost. And when you have so done, add the Amount, or Sum thereof to the uppermost Sum above the Line; and if that Sum be equal to the Sum first found, the Work is true, otherwise not.

Here, Note once for all, That whatsoever Sums you are to add together, whether of Money, Weight, Measure, Time, &c. that when you come to the greatest Denomination, as you cast up the several Ranks thereof, you are to carry the Tens of every preceding Rank to that which follows it, as is directed in the Fifth Section of this Chapter, and as the Ranks in the Denomination of Pounds in the last Example are cast up.

The old common Way of Addition of Money, is to make a speck or tittle with your Pen at every 12 that is found in the Addition of your Pence, and so many Specks as you find, carry so many Shillings to the Place of Shillings, setting down what remains above 12 under the place of Pence. Then make a speck at every 20 you find in the Addition of your Shillings, and for so many Specks carry so many Pounds to the place of Pounds, setting down the Overplus under the place of Shillings, and then proceed to add up the Pounds.

But

But the best Method, which I would commend to your Practice is this:

First, Cast up your Pence, or make a small Comma at every 60 d. which is 5 s. (and it will be a great ease to the Memory, where Sums are long) and by the foregoing Table you may readily know, how many Shillings and Pence your Pence amount to; then set down your odd Pence under the place of Pence, and carry your Shillings to the Unit of Shillings, and add them up as in Addition of Numbers, by setting down the odd above the Tens, and carry the Tens to the Tens of Shillings, or Angels, (because 10 s. is an Angel) then for every two in the place of Angels carry so many Pounds to the place of Pounds. An Example or two will make it plain and easie.

Example I.

A Shop keeper looking over his Shop-Book, finds that
 A owes him 195 l. 11 s. 9 d. $\frac{1}{2}$. B 57 l. 14 s. 10 d. $\frac{3}{4}$
 C 450 l. 10 s. 2 d. D 27 l. 16 s. 11 d. $\frac{3}{4}$. E 44 l.
 13 s. 9 d. $\frac{1}{2}$. F 100 l. G 81. 14 s. 9 d. $\frac{1}{2}$. H 160 l.
 10 s. 2 d. $\frac{1}{2}$. I 54 l. 11 s. 11 d. K 73 l. 9 s. 10 d. $\frac{1}{4}$.

In order to the Work, place the Sums one under the other, as is before directed, thus.

	l.	s.	d.
—A	195	: 11	: 9 $\frac{1}{2}$
—B	57	: 14	: 10 $\frac{3}{4}$
—C	450	: 10	: 2
—D	27	: 16	: 11 $\frac{3}{4}$
—E	44	: 13	: 9 $\frac{1}{2}$
—F	100	: 00	: 0
—G	8	: 14	: 9 $\frac{1}{2}$
—H	160	: 10	: 2 $\frac{1}{2}$
—I	54	: 11	: 11
—K	73	: 9	: 10
	1173	: 14	: 4 $\frac{1}{4}$

Then

Then begin with the least Denomination towards the Right-hand, which is Farthings, saying, 1 and 2 is 3, and 2 is 5, and 2 is 7, and 3 is 10, and 1 is 11, and 2 is 13, Farthings, which is 3 Pence $\frac{1}{4}$, wherefore put down $\frac{1}{4}$ under the Farthings, and carry 3 Pence to the place of Pence, and say, 3 and 10 is 13, and 11 is 24, and 2 is 26, and 9 is 35, and 9 is 44, and 11 is 55, and 2 is 57, and 10 is 67, and 9 is 7. Now by your Table 72 Pence is 6 s. therefore 76 is 6 s. 4 d. wherefore put down 4 d. under the place of Pence, and carry 6 s. to the place of Shillings, saying, 6 that you carry and 9 is 15, and 1 is 16, and 4 is 20, and 3 is 23, and 6 is 29, and 4 is 33, and 1 is 34, wherefore put down 4 under the place of Shillings, and carry three Tens to the place of Tens of Shillings, or Angels, and say, 3 that you carry and 1 is 4, and 1 is 5, and 1 is 6, and 1 is 7, and 1 is 8, and 1 is 9, and 1 is 10, and 1 is 11; now 11 Angels, or 11 ten Shillings is 5 l. 10 s. or 5 l. 1 Angel, therefore place 1 Angel under the Angels, and it makes the 4 to be 14 s. which place under the place of Shillings, and carry 5 Pound to the place of Pounds and finish the Work as before directed; and the Total Sum found will appear to be 1173 l. 14 s. 4 d $\frac{1}{4}$.

Example II.

A Banker on the Balance of his Books, finds himself indebted to L. 50 l. 10 s. 3 d $\frac{1}{4}$. *to* M. 100 l. 10 s. 10 d. *to* N. 25 l. 7 s. 8 d. $\frac{3}{4}$. *to* O. 59 l. 17 s. *to* P. 507 l. 16 s. 10 d. $\frac{1}{2}$. *to* Q. 7 l. 14 s. 9 d. $\frac{1}{4}$. *to* R. 37 s. *to* S. 25 s. 11 d. $\frac{1}{2}$. *to* T. 415 l. 10 s. 9 d. *to* V. 76 l. 13 s. 9 d. $\frac{1}{2}$. *to* W. 100 l. *to* X 15 s. 11 d. $\frac{1}{2}$. *to* Y. 17 l. 17 s. *to* Z. 10 l. 00 s. 4 d. $\frac{1}{2}$.

l. s. d.

	l.	s.	d.
<i>L</i> ———	50	: 10	: $3\frac{1}{4}$
<i>M</i> ———	100	: 10	: 10
<i>N</i> ———	25	: 7	: $8\frac{3}{4}$
<i>O</i> ———	59	: 17	: 0
<i>P</i> ———	507	: 16	: $10\frac{1}{2}$
<i>Q</i> ———	7	: 14	: $9\frac{1}{4}$
<i>R</i> ———	1	: 17	: 0
<i>S</i> ———	1	: 5	: $11\frac{1}{2}$
<i>T</i> ———	415	: 10	: 9
<i>V</i> ———	76	: 13	: $9\frac{1}{2}$
<i>W</i> ———	100	: 00	: 0
<i>X</i> ———	00	: 15	: $11\frac{1}{2}$
<i>Y</i> ———	17	: 17	: 0
<i>Z</i> ———	10	: 00	: $4\frac{1}{2}$
Summ	1375	: 88	: $3\frac{3}{4}$

First of all add up your Farthings, as before directed, and they make 15, which is 3 d. $\frac{3}{4}$. Place $\frac{3}{4}$ under the Farthings, and carry 3 Pence to the Pence, and say, 3 and 4 is 7, and 11 is 18, and 9 is 27, and 9 is 36, and 11 is 47, and 9 is 56, and 10 is 66, at which 10 make a comma, because 66 d. is 5 s. 6 d. then proceed and carry 6 d. to the next Figure, which is 8, and say 6 and 8 is 14, and 10 is 24, and 3 is 27. Now 27 d. is 2 s. 3 d. and the 5 s. before, makes 7 s. 3 d. wherefore set down the 3 Pence under the place of Pence, and carr 7 Shillings to the place of Shillings, and proceed to finish your Summ as was taught you in the last Precedent, and the Total Sum will appear to be 1375 l. 18 s. 3 d. $\frac{3}{4}$.

Addition

Addition of Averdupois Weight.

Note, That 16 Drams is an Ounce, 16 Ounces, is a Pound, 28 Pound is a Quarter of an Hundred, 4 Quarters is an Hundred Weight, consisting of 112 Pounds, and 20 Hundred is a Tun Averdupois Weight.

The Marks or Characters by which this Weight is known or expressed are these, viz. For Tuns (T.) Hundreds (C) Quarters (Qr.) Pounds (lb) Ounces (oz.) Drams (dr.) As in the following Example.

Tun.	C.	q.	lb	C.	qr.	lb	oz.
25	: 14	: 2	: 24.	154	: 1	: 19	: 10
57	: 16	: 3	: 25.	275	: 3	: 19	: 11
42	: 10	: 1	: 17	476	: 2	: 10	: 07
96	: 14	: 2	: 27.	57	: 3	: 14	: 08
54	: 17	: 2	: 18.	45	: 1	: 10	: 10
59	: 16	: 3	: 22.	17	: 2	: 22	: 11
75	: 14	: 2	: 19.	45	: 3	: 17	: 09
64	: 17	: 3	: 26	76	: 2	: 19	: 14
478	: 04	: 0	: 10	1150	: 2	: 01	: 00

Let it be required to add up the Sum above, expressing Tuns. C. qr. and lb First, add up the Pounds by making a Speck or Tittle at every 28 you find in the place of Pounds, as you may see in the above-mentioned Example, where is found to be six Specks, and 10 lb over, which 10 place under the Denomination of Pounds, and carry 6 to the Quarters, and add them up, they make 24, which is 6 C. for which put a (0) under the place of qrs. and carry 6 C. to the place of C. Then proceed to add up your C. after the same manner as you carry from Shillings to Pounds, because 20 C. make a Tun.

Lastly,

Lastly, Add up the *Tuns*, and the Total will appear to be 478 *Tun*. 04 *C*. 0 *qr*. 10 *lb*.

* With *Troy-weight* are weighed Bread, Gold, Silver, and Electuaries. And with *Averdupois-Weight*; are weighed Butter, Cheese, Flesh, Wax, Tallow, Pitch, Rozen, Lead, Iron, all sorts of Grocery Wares, and all such kind of Garble whence there may issue a Waste.

The Pound *Averdupois* containing 16 Ounces, is equal to 14 oz. 12 *pw*. *Troy-weight*. And the Pound *Troy-weight*, consisting of 12 Ounces, is about 13 Ounces, 2 Drams and a half of *Averdupois-weight*; so that he who tells you a Pound of Bread is as heavy as a Pound of Cheese, is very much mistaken, the one being a Pound *Troy*, and the other a Pound *Averdupois-weight*.

W O O L is also weighed with *Averdupois-weight*, but the Divisions are somewhat different, viz. for Wool,

7 Pounds is a Clove, 2 Clowes is a Stone, 2 Stone is a Todd, 6 Todds 1 Stone, 12 Stone is a Wey, 2 Weys is a Sack, 12 Sacks is a Last of Wool.

Note, That according to the foregoing Division 182 *lb* is a Wey, but in some Countries the Wey is 256 *lb* *Averdupois*, as in *Suffolk*, &c. And in *Essex* there is 336 *lb* in a Wey.

Addition of Apothecaries Weights.

Apothecaries Weights are the same in the main with *Troy-weight*, only the Subdivisions of the Pound are different, as followeth, viz.

Note, That 20 Grains is a Scruple, 3 Scruples is a Dram, 8 Drams is an Ounce, and 12 Ounces is a Pound Weight. The Marks or Characters by which Apothecaries Weights are known are these, viz. For Pounds (*lb*) Ounces (*℥*) Drams (*℥*) Scruples (*℥*) and Grains (*gr*.)

℥.	3.	3.	3.	gr.
76	: 00	: 2	: 0	: 15
54	: 10	: 5	: 2	: 17
68	: 11	: 7	: 1	: 12
28	: 04	: 4	: 1	: 14
16	: 10	: 0	: 2	: 18
35	: 06	: 1	: 0	: 14
281	: 04	: 6	: 1	: 09

Addition of Troy-Weight.

Note, That 24 Grains is a Penny-Weight, 20 Penny-weight is an Ounce, and 12 Ounces is a Pound Troy-weight.

The Notes or Characters by which Troy-weight is known, are these, viz The Mark of Pounds is (℥.) of Ounces (oz.) of Penny-weights (pw.) of Grains (gr.)

Let it be required to add the following Particulars together, viz 24 ℥ 09 oz. 06 pw. 11 gr. and 164 ℥ 10 oz. 14 pw. 18 gr. and 82 ℥ 7 oz. 17 pw. 20 gr. and 3 ℥ 11 oz. 18 pw. 22 gr.

Now

Now, in order to find out the Sum of these given Quantities, I place them one under another orderly, as you see in the Margent, and draw a Line under them. Then I begin with

the Denomination of Grains, making a Prick with the Pen, at every 24 (for ease) and bear the overplus to the next above. saying, 22 and 20 is 42 which is 18 above 24, wherefore I make a Mark at 10, and carry the 18 up higher, saying 18 and 18 is 36, which is

lb.	oz.	pw.	gr.
24;	09:	06:	11
164:	10:	14:	00.
82:	07:	17:	20.
8:	11:	18:	22.
281:	03:	17:	23.

12 above 24, wherefore I make a Mark at 18, and carry the 12 to the next above, saying, 12 and 11 make 23, which I put under the Line in its proper place, and observe how many Pricks I have made in the casting up this Denomination, which I find to be 2, wherefore I carry 2 to the next, and proceed (as in the Shillings in *Addition of Money*, because I carry 1 for every 20 (saying 2 and 8 is 10, and 7 is 17, and 4 is 21, and 6 is 27, and then down again with the Tens) 10 is 37, and 10 is 47, and 10 is 57 Penny-weights; which is 2 oz. 17 pw. wherefore I put 17 pw. in its place under the Line, and carry the 2 oz. saying, 2 that I carry and 1 is 3, and 7 is 10, and 9 is 19, and 10 is 29, and 10 is 39 Ounces, which is 3 lb. 3 oz. wherefore I put the 3 Ounces in its proper place, under the Line, and carry the 3 lb. to the Pounds and proceed to finish the Work as is before directed, which being done, I find the total Sum to be 281 lb. 3 oz, 17 pw. 23 gr. as in the Margent.

More Examples for Practice.

lb.	oz.	pw.	gr.	lb.	oz.	pw.	gr.
59	05	14	13	297	10	07	13
168	11	17	14	708	09	14	06
794	09	10	22	635	11	13	21
634	10	18	20	74	08	18	19
15	06	11	15	36	10	14	14
34	00	06	16	24	06	16	18
2087	09	09	09	1837	10	10	19

Addition of Liquid Measure.

The least Denomination in *Liquid Measure* is Pint, which was heretofore deduced from a Pound Troy Weight, a Pound of Wheat Troy Weight making a Pint *Liquid Measure* but in regard of the Discrepancy thereof with the Rules of Solid Geometry in the gauging of Brewers Vessels, some taking 28 solid Inches for a Gallon some 285, &c. it occasioned a Difference between the Brewers and the Managers of his Majesties Excise, till the Parliament taking the Matter into Consideration, ordained, That 282 solid Inches should make the Gallon of *Beer Measure*, and the Gallons being subdivided into Pottles, each Pottle into 2 Quarts, and each Quart into 2 Pints, so that the Pint being the *English* Part of a Gallon, must contain 28 solid Inches and eighth parts of an Inch for *Wine Measure*, and 35 solid Inches and a quarter for *Beer Measure*. Wherefore Note, That $35\frac{1}{4}$ solid Inches make a Pint of *Beer Measure*, 2 Pints is a Quart, and 2 Quarts is a Pottle, 2 Pottles or 282 solid Inches a Gallon, 5 Gallons is a Firkin of Ale, 9 Gallons is a Bushell of Beer, and 1 Firkin is a Kilderkin and 2 Kilderkins is a Barrel, $\frac{1}{2}$ Barrel, or 54 Gallons is a Hogshead of Beer.

In Wine Measures

2 Pints is a Quart, 2 Quarts is a Pottle, 2 Pottles is a Gallon. 42 Gallons is a Tiece, or Third part of a Pipe or Butt. 63 Gallons is a Hogshhead, 2 Hogshheads is a Pipe or Butt, and 2 Pipes or Butts is a Tun of Wine.

Note, Honey and Oil are measured by this Measure.

Examples of Wine Measure.

T. bbls. gal. pts.	T. bbls. gal. pts.
37 - 3 - 18 - 5	240 - 1 - 48 - 3
48 - 2 - 24 - 0	196 - 3 - 22 - 1
67 - 1 - 20 - 6	97 - 3 - 51 - 5
38 - 2 - 17 - 7	85 - 2 - 17 - 6
79 - 0 - 47 - 3	43 - 0 - 21 - 0
64 - 1 - 52 - 4	93 - 1 - 38 - 5
315 - 3 - 55 - 1	757 - 1 - 14 - 4

Addition of Dry Measure.

The least Denominative part of Dry Measure is a Pint, which is taken from Troy-Weights.

With these are measured all dry Substances, as, Corn, Salt, Coal, Sand &c The Table followeth.

In Dry Measure, Note, That 2 Pints make a Quart, 2 Quarts a Pottle, 2 Pottles a Gallon. 2 Gallons a Peck, 4 Pecks a Bushel. Measure, 5 Pecks a Bushel Water-Measure, 8 Bushels a Quarter, 4 Quarters a Chaldron, and 3 Quarters a Wey.

Note, 36 Bushels is a Chaldron of Sea-Coal in London.

Examples of Dry Measure.

<i>Chald.</i>	<i>qrs.</i>	<i>Bush.</i>	<i>pec.</i>	<i>Chald.</i>	<i>qrs.</i>	<i>Bush.</i>	<i>pec.</i>
148	: 3	: 6	: 3	227	: 1	: 5	: 0
375	: 1	: 7	: 2	742	: 3	: 7	: 1
296	: 2	: 4	: 2	148	: 2	: 4	: 1
128	: 1	: 5	: 0	97	: 2	: 6	: 3
94	: 0	: 5	: 2	48	: 0	: 3	: 0
38	: 2	: 4	: 3	62	: 3	: 1	: 1
1082	: 1	: 2	: 1	1327	: 2	: 3	: 2

Addition of Long Measure.

Long Measure is originally deduced from a Barley Corn taken out of the middle of the Ear and well dried, from whence is deduced the following Table, viz.

In Long Measure, Note, That 3 Barley-Corns make an Inch, 12 Inches a Foot, 3 Foot a Yard, 3 Foot 9 Inches, or a Yard and a Quarter, is an Ell English, 6 Feet a Fathom, 5 Yards and an half, or 16 Feet and an half, make one Statute Pole, or Perch, 50 Poles or Perches make a Furlong, and 8 Furlongs make an English Mile.

Examples of Long Measure.

<i>Miles</i>	<i>Fur.</i>	<i>Perch.</i>	<i>Miles</i>	<i>Fur.</i>	<i>Perch.</i>
48	: 7	: 24	134	: 3	: 18
37	: 3	: 18	342	: 4	: 24
65	: 3	: 28	179	: 5	: 16
36	: 5	: 00	84	: 0	: 25
107	: 1	: 07	76	: 7	: 27
205	: 6	: 17	84	: 2	: 13
501	: 6	: 04	902	: 1	: 03

Addition

Addition of Cloth Measure.

Note, That 4 Nails or 9 Inches make a quarter of a Yard, 3 quarters of a Yard make an Ell Flemish, 4 quarters a Yard English, 5 quarters of a Yard, or 45 Inches is an Ell English.

Examples of Cloth Measure.

<i>Yds. qu na.</i>	<i>Ells qrs. na.</i>	<i>Ells fl. qrs. na.</i>
137 : 3 : 3	376 : 2 : 0	184 : 1 : 2
295 : 1 : 2	378 : 3 : 3	357 : 2 : 1
112 : 2 : 3	742 : 3 : 1	475 : 2 : 2
215 : 0 : 1	97 : 2 : 2	251 : 1 : 0
174 : 1 : 2	84 : 1 : 2	164 : 0 : 2
764 : 3 : 0	68 : 0 : 3	87 : 1 : 3
1700 : 0 : 3	1547 : 3 : 3	1521 : 0 : 2

Addition of Land Measure.

From the foregoing Table of Long Measure, is also Superficial Measure deduced, that of Land Measure being as follow, viz.

In Land Measure, 40 Square Poles or Perches make a Rood, and 4 Roods make an Acre.

Examples of Land Measure.

<i>Acr. Rood. Per.</i>	<i>Acr. Rood. Per.</i>	<i>Acr. Rood. Per.</i>
120 - 2 - 34	164 - 1 - 20	320 - 3 - 10
275 - 3 - 14	130 - 3 - 25	180 - 1 - 19
162 - 1 - 35	644 - 2 - 17	672 - 3 - 28
98 - 2 - 10	563 - 0 - 24	191 - 0 - 12
47 - 3 - 30	372 - 3 - 18	634 - 1 - 15
64 - 1 - 15	140 - 1 - 26	87 - 2 - 14
769 - 3 - 28	206 - 1 - 10	2087 - 0 - 18

Of TIME.

The Denominative Parts of Time are originally deduced from the Sun's Motion in the Heavens which is carried round the same from East to West by the rapid Motion of the *Primum Mobile* in one Day Natural, which Day is divided into 24 supposed equal Parts, called Hours, and each Hour is subdivided into 60 Minutes, &c. whence ariseth the following Table, viz.

In Time, Note, That 60 Minutes make an Hour, 24 Hours make a Natural Day, 7 Days make a Week, 4 Weeks make a Month, consisting of 28 Days, 12 Months 1 Day and 6 Hours make a Year.

However, in the ordinary Computation of Time the Year is divided into 12 unequal Kalendar Months whose Names, and the Numbers of Days that each containeth, are as followeth, viz.

	Days		Days
January	31	July	31
February	28	August	31
March	31	September	30
April	30	October	31
May	31	November	30
June	30	December	31

Note,

Note, That the 6 odd Hours is reckoned but once in 4 Years, and the one whole Day is added to the Year making it to consist of 366 Days, and is called Leap Year; the said Day is added to February, which then containeth 29 Days.

Note also, That the Minute is usually subdivided into 60 Seconds, and each Second into 60 Thirds, &c.

The Tropical Year, or the Time the Sun leaves the Tropick, till the Time it returns to it again, by the Observations of the most Accurate Astronomers, is found to consist of 36 Days, 5 Hours, 49 Minutes, 4 Second, and 21 Thirds.

CHAP. III

OF SUBTRACTION.

I. **SUBTRACTION** Teacheth to take a lesser Number from a greater, or an equal from an equal; whereby we discover the Remainder, Excess, or Difference.

II. In Subtraction, if the Numbers given be Integers, that is, consisting of one Denomination, then place the biggest Number uppermost, and the lesser in order unto it, *vz* Units under Units, Tens under Tens, Hundreds under Hundreds, &c. And draw a Line under them.

III. Then begin at the Place of Units, taking the lowermost Figure out of the uppermost, and place the Remainder under the Line. then proceed to the place of Tens, and do in the same manner, and then to the place of Hundreds, &c. till the whole Work be finish'd: Then shall the Number under the said Line be the Remainder or Difference.

B 4

Example

Example.

Let it be required to find the Difference between 48 and 16?

First I put down the biggest Number, 48, and place 16 the lesser Number under it, and under both I draw a Line, as you see in the Margent; then I begin at the place of Units, saying, 6 out of 8 and there remains 2, which I place under the Line, 48 and proceed to the next place, saying, 1 from 4 16 and there remains 3, which I likewise place under the Line, and the Work is finished. So that I find the Remainder or Difference between 48 and 16, to be 32, as you may see by the Work in the Margent.

More Examples of the like Nature follow.

From	743	586	3785	1842
Subtr.	121	170	205	342
Remains	622	316	3580	1500

But if the particular Figure which you are to *Subtract*, be greater than the Figure out of which it is to be *Subtracted*; then you are to borrow 10, and add it to the uppermost Figure, and then *Subtract* the said lowermost Figure, from their Summ, and place the *Remainder* underneath the Line, and for that which you borrowed, add 1 to the next Figure in the lowermost Line, and proceed. Let this be repeated as often as there is occasion.

Example

Example.

Let it be required to Subtract 3872 from 43758.

The given Numbers being placed, and a Line drawn under them,, as is before directed, I begin at the Right hand, saying, 2 from 8, and there remains 6, which I set under the Line. and proceed, saying 7 from 5 I cannot, but 7 from 15 and there remains 8, which I put under the Line, and proceed to the next, saying, 1 that I borrow'd and 8 is 9 from 7 I cannot, but 9 from 17 and there remains 8, which I put under the Line, and proceed to the next Figure, saying, 1 that I borrowed and 3 is 4, from 3 I cannot, but 4 from 13 and there remains 9, which I put under the Line; now, because there is no Figure standing under the 4, I therefore suppose, a (0) Cypher to be placed there, and because I borrowed 1 at the last Figure, therefore I pay it, here by subtracting out of the 4, saying, 1 that I borrowed out of 4 and there remains 3, which I put under the Line, and the Work is finished; and I find (after the Work of Subtraction is ended) the Remainder to be 39886. These Examples being well understood, will render what follows to be plain and easie.

From	7458	50876	10008576
Subtr.	467	947	8743
Remains	6991	49929	9997933
From	5100	30210	15764
Take	1754	10325	8276
Rest	3346	19885	8488
Proof	5100	30210	15764

The Proof of Subtraction.

For Proof of *Subtraction*, add the rest, or Remainder, to the Number Subtracted, and if the Sum be equal to the uppermost Number, (being the Number from whence *Subtraction* is made) your Work is true, otherwise false, as you may see in the last Example of *Subtraction* above mentioned.

Subtraction of Money.

IV. If the given Number consists of divers Denominations, such as *Money, Weight, Measure, Time, &c.* then you are to place the lesser Number under the greater in such sort, that each Denomination may stand under its correspondent Name, as has been directed in *Addition*, and draw a Line under them.

Then proceed to subtract the undermost from the uppermost, beginning at the least Denomination, and proceeding gradually towards the Left-hand, setting the *Remainder* of each Denomination under the Line, until the whole be finished, as for Example.

Let it be required to subtract $129 \text{ l. } 07 \text{ s. } 04 \text{ d. } \frac{3}{4}$ from $250 \text{ l. } 13 \text{ s. } 10 \text{ d. } \frac{1}{2}$. First I place them down, the lesser under the greater, and draw a Line under them, as you see in the Margent.

Then I begin at the Right-hand saying, 1 Farthing from 3 Farthings, and there remains 2, which I put under the Line in the place of Farthings, and proceed to the Denomination of Pence, saying, 4 from 10 and there remains 6, which I put under the Line in the place

of Pence, and then I go to the Denomination of Shillings, saying 7 from 13, and there rest 6, which I put under the Line in the place of Shillings, and then I proceed to finish the Work according

l.	s.	d.	f.
250	13	10	$\frac{1}{2}$
129	07	04	$\frac{3}{4}$
121	06	06	$\frac{8}{8}$

ing to the third Rule of this Chapter; which being ended, I find the Remainder to be 121 *l.* 06 *s.* 06 *d.* $\frac{1}{2}$ as you see in the Margent.

V. But if the lowermost Number in any of the Denominations chance to be greater than the uppermost, you must in such case borrow an Unit from the next greater Denomination, subtracting the lowermost Number therefrom, and adding the Remainder to the said uppermost Number, and place that Sum under the Line; and then proceed, adding one to the next lowermost Number to the Left-hand for that you borrowed, &c.

A few Examples will make this Rule very plain.

Let it be required to subtract 178 *l.*

<i>l.</i>	<i>s.</i>	<i>d.</i>	15 <i>s.</i> 9 <i>d.</i> $\frac{1}{4}$ from 348 <i>l.</i> 12 <i>s.</i> 7 <i>d.</i> $\frac{3}{4}$
348 :	12 :	07 $\frac{3}{4}$	First, I place them down in order,
178 :	15 :	09 $\frac{1}{4}$	as has been before directed, and
			draw a Line under them. Then I
109 ?	16 :	10 $\frac{1}{2}$	begin at the Right-hand with the
			Denomination of Farthings; say-
			ing 1 from 3 and there remains 2, which I put under
			the Line, and proceed to the Denomination of Pence,
			saying, 9 Pence out of 7 Pence, I cannot, but (bor-
			rowing one from the next Denomination, which is
			Shillings, and makes 12 Pence. I say, 9 from 12 and
			there remains 3, which I add to the 7 Pence and
			that makes 10 Pence, wherefore I put 10 Pence un-
			der the Line; and proceed to the next Denomination,
			which is Shillings, and say 1 that I borrowed, and
			15 is 16 from 12 I cannot, but (borrowing 1 Pound
			from the next Denomination, which is 20 Shillings)
			16 from 20 and there remains 4, which added to the
			said 12 makes 16 Shillings, which I set down under
			the Line, and proceed to the Pounds, saying, 1 that
			I borrowed and 8 is 9 from 8 I cannot, but 9 from
			18, &c. And the Work being finished, I find the
			Remainder to be 109 <i>l.</i> 16 <i>s.</i> 10 <i>d.</i> $\frac{1}{2}$, as appears by
			the Work in the Margent.

Example

Examples for Practice.

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>
Received	295	: 11	: 03	$\frac{1}{4}$		425	: 00	: 05	$\frac{1}{2}$
Paid	107	: 14	: 09	$\frac{1}{2}$		107	: 11	: 08	$\frac{1}{4}$
Rest	178	: 16	: 05	$\frac{3}{4}$		307	: 08	: 08	$\frac{3}{4}$
Proof	295	: 11	: 03	$\frac{1}{2}$		415	: 00	: 05	$\frac{1}{4}$
Debtor	100	: 00	: 00			1072	: 01	: 05	
Creditor	75	: 00	: 09			107	: 16	: 10	$\frac{1}{2}$
Ballance	24	: 19	: 03			964	: 04	: 06	$\frac{1}{2}$
Proof	100	: 00	: 00			1072	: 01	: 05	
Received	1010	: 10	: 10			100	: 00	: 09	$\frac{1}{2}$
Disburst	942	: 13	: 11	$\frac{1}{2}$		47	: 00	: 0	
Rest	67	: 16	: 10	$\frac{1}{2}$		52	: 19	: 11	$\frac{1}{2}$
Proof	1010	: 10	: 10			100	: 00	: 09	$\frac{1}{2}$

VI. If a Summ be lent, and Payment thereof made a several times in part, and you would know how much remains due, in this case you must add the several Payments into one Summ, and subtract that Summ from the Sum lent, and the emainder will shew how much is due. An Example or Two will make it plain and easie.

Lent

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Lent	3475	- 10	- 05		572	- 11	- 05
Paid at several times	358	- 14	- 17 $\frac{1}{2}$		154	- 09	- 07 $\frac{1}{4}$
	524	- 07	- 11 $\frac{3}{4}$		95	- 10	- 07
	294	- 16	- 09		6	- 14	- 05 $\frac{2}{3}$
	344	- 10	- 08 $\frac{1}{2}$		72	- 11	- 04
	365	- 15	- 10 $\frac{1}{4}$		16	- 17	- 02
	795	- 15	- 07 $\frac{1}{4}$		9	- 14	- 11 $\frac{1}{2}$
	462	- 14	- 08		164	- 17	- 09
Paid in all	3136	- 16	- 02 $\frac{1}{4}$		520	- 15	- 10 $\frac{1}{4}$
Refts due	338	- 14	- 02 $\frac{3}{4}$		51	- 15	- 06
Proof	3475	- 10	- 05		572	- 11	- 05

Examples.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Lent	4768	- 17	- 10 $\frac{1}{4}$
Received several Times	347	- 14	- 06 $\frac{1}{2}$
	785	- 11	- 11 $\frac{1}{4}$
	128	- 15	- 09 $\frac{1}{4}$
	420	- 16	- 05
	124	- 00	- 02 $\frac{3}{4}$
Received in all	1806	- 18	- 11 $\frac{1}{4}$
Remains due	2961	- 18	- 11

Borrowed

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Borrowed	3475	: 10	: 05		4620	: 00	: 00
Paid at several times.	{	358	: 14 : 07 $\frac{1}{2}$		499	: 09 : 00	
		514	: 07 : 11 $\frac{3}{4}$		276	: 15 : 07 $\frac{1}{4}$	
		294	: 16 : 09		195	: 13 : 11 $\frac{3}{4}$	
		344	: 10 : 08 $\frac{1}{2}$		167	: 19 : 12 $\frac{1}{2}$	
		365	: 15 : 11 $\frac{1}{4}$		984	: 19 : 05 $\frac{1}{4}$	
		792	: 05 : 06 $\frac{1}{2}$		785	: 07 : 06	
Paid in all		2670	: 11 : 05 $\frac{1}{2}$		2820	: 03 : 02 $\frac{3}{4}$	
Refts due		804	: 18 : 11 $\frac{1}{2}$		1799	: 16 : 09 $\frac{3}{4}$	
Proof		3475	: 10 : 05		4620	: 00 : 00	

Let us prove the *Example* of the Fifth Rule in Subtraction of Money, where it is required to Subtract 178 *l.* 15 *s.* 9 *d.* $\frac{1}{4}$. from 348 *l.* 12 *s.* 7 *d.* $\frac{3}{4}$.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
From	348	: 12	: 07 $\frac{3}{4}$
Subtr.	178	: 15	: 09 $\frac{1}{4}$
Remain	169	: 16	: 10 $\frac{1}{2}$
Proof	348	: 12	: 07 $\frac{3}{4}$

In this *Example* the Remainder is found to be 169 *l.* 16 *s.* 10 *d.* $\frac{1}{2}$, which I add to 178 *l.* 15 *s.* 9 *d.* $\frac{1}{4}$. (the Number given to be subtracted) and the Sum is 348 *l.* 12 *s.* 7 *d.* $\frac{3}{4}$. which is equal to the uppermost of the given Numbers, wherefore I conclude the Subtraction to be truly wrought.

Subtraction

Subtraction of Averdupois Weight:

A alter buys 45 Tun 7 C. 1 qr. 22 lb. of Logwood
of which he sold 19 Tun 14 C. 1 qr. 18. lb.

In order to the Work, I dispose of the given Numbers according to the Directions of the Fourth Rule of this Chapter, drawing a Line under them, as you see in the Example.

Tun	C.	q.	lb.
45	: 07	: 1	: 22
19	: 14	: 1	: 18
25	: 12	: 3	: 22

Then I begin at the right Hand, which is Pound weights, saying, 18 out of 22 I cannot, but 18 out of 28 (borrowing a qr. of a C. *which is 28 lb.*) and there remains 10, to which add the 12 lb. it makes 22 lb. which I place under the lb. and carry 1 to the Quarters, and say, 1 that I borrowed and 1 is 2, now 2 Quarters out of 1 I cannot, but 2 out of 4 Quarters, *which is a C. weight*) there remains 2, to which add the 1 Quarter, it makes 3, which I place under the Qrs. and proceed to the C. and say, 1 that I borrowed and 14 C. is 15 C. now 15 C. out of 7 C. I cannot, but 15 C. out of 20 C. (*which is 1 Tun*) there remains 5, to which add the 7 C. it makes 12 C. which I place under the C. and proceed to the Tuns, and say 1 that I carried and 9 is 10, 10 out of 5 I cannot, but 10 out of 15, rest 5, and carry 1, and say, 1 that I carry and 1 is 2, 2 out of 4 and there remains 2, and the Work is finish'd, and I find the Remainder or Difference to be 25 Tun, 12 C. 3 Qrs. 22 lb.

More

More Examples for the Learners to Practice.

	Tun.	C.	qr.	lb.		C.	qr.	lb.
Bought	107	: 10	: 2	: 05		74	: 0	: 15
Sold	94	: 17	: 3	: 10		19	: 1	: 11
Rest	12	: 12	: 2	: 23		54	: 3	: 04
Proof	107	: 10	: 2	: 05		74	: 0	: 15

	C.	qr.	lb.		C.	qr.	lb.
Bought	124	: 3	: 27		454	: 1	: 17
Sold	99	: 2	: 16		196	: 3	: 22
Unfold	9	: 1	: 11		157	: 1	: 23
Proof	194	: 3	: 27		454	: 1	: 17

If several Quantities of *Gross Weight* be given, out of which you would subtract the *Tare*, in such a Case add the *Gross Weight* into one Total: And add the *Tare* likewise into one Total. Then subtract the Total of the *Tare* from the Total of the *Gross*, the Remainder is *Neat Weight*.

Example

Chap. 3. Of Subtraction.

Example.

A Merchant sells 6 Hogsheads of Sugar, viz.

	C.	qrs.	lb.
No. 1 Gr	14	- 2	- 10
2	7	- 1	- 19
3	16	- 2	- 14
4	17	- 1	- 10
5	18	- 2	- 17
6	14	- 1	- 22
Gross	99	- 0	- 03
Tare	12	- 3	- 24
Rest Neat	86	- 0	- 12

	C.	qrs.	lb.
Tare	1	- 3	- 15
	2	- 0	- 05
	3	- 1	- 10
	2	- 1	- 16
	2	- 1	- 12
	1	- 3	- 22
Tare	12	- 3	- 24

Subtraction of Troy Weights.

	oz.	pw.	gr.
Bought	115	- 07	- 05
Sold	94	- 3	- 10
Rest	20	- 13	- 19
Proof	115	- 7	- 05

	oz.	pw.	gr.
	976	- 11	- 06
	149	- 14	- 11
	826	- 16	- 19
	976	- 11	- 06

	lb.	oz.	pw.
Bought	375	- 05	- 13 $\frac{1}{2}$
Sold	196	- 10	- 17 $\frac{1}{4}$
Rest	178	- 06	- 16 $\frac{1}{4}$
Proof	375	- 05	- 13 $\frac{1}{2}$

	lb.	oz.	pw.	gr.
	194	- 3	- 09	- 16
	95	- 7	- 14	- 18
	98	- 7	- 14	- 22
	194	- 3	- 09	- 16

I might

I might proceed to give Examples in Subtraction of Liquid Measure, Dry Measure, Long Measure, Apothecaries Weights, Time, Motion, &c but there being no more Difference between the working of these and those *Examples*, than only observing the Tables of each, which are delivered in the Second Chapter, therefore I forbear, this being sufficient for the meanest Capacity.

C H A P. IV.

Of MULTIPLICATION.

I. **I**N *Multiplication*, there are always Two Numbers given to find out a Third which shall contain either of the given Numbers as many times as the other containeth Unit.

II. Of the Two Numbers given, the one is called the *Multiplicand*, and the other is called the *Multiplier*, and the Number found out by the Operation is called the *Product*.

III. The *Multiplicand* is the Number given to be multiplied, and is usually for Order Sake, the biggest of the Two given Numbers.

IV The *Multiplier* is that by which the *Multiplicand* is multiplied, and is usually the least Number.

V. The *Product* is the Number produced by the *Multiplication*, and it containeth the *Multiplier* as many times as the *Multiplicand* containeth Units :
or

Chap. 4. Of Multiplication. 43

or it containeth the *Multiplicand* as often as the *Multiplier* containeth Units.

VI. *Multiplication* is either *Simple* or *Compound*.

VII. *Simple Multiplication* is when the *Multiplicand* and the *Multiplier*, do each of them consist of one single Figure only: As if it were required to multiply 4 by 3, 5 by 2, 9 by 7, &c. Here 3 times 4 is 12, and 2 times 5 is 10, and 7 times 9 is 63; now 12, 10 and 63, are the *Products* of each *Multiplication*.

VIII. All the Variety of *Simple Multiplication* is contained in the following Table, which must be learned by heart, before the Learner can make any further Progress.

Multiplication.

Multiplication TABLE.

2 times	2 is	4
	3	6
	4	8
	5	10
	6	12
	7	14
	8	16
	9	18
	10	20
	11	22
	12	24

3 times	3 is	9
	4	12
	5	15
	6	18
	7	21
	8	24
	9	27
	10	30
	11	33
	12	36

4 times	4 is	16
	5	20
	6	24
	7	28
	8	32
	9	36
	10	40
	11	44
	12	48

5 times	5 is	25
	6	30
	7	35
	8	40
	9	45
	10	50
	11	55
	12	60

6 times	6 is	36
	7	42
	8	48
	9	54
	10	60
	11	66
	12	72

7 times	7 is	49
	8	56
	9	63
	10	70
	11	77
	12	84

8 times	8 is	64
	9	72
	10	80
	11	88
	12	96

9 times	9 is	81
	10	90
	11	99
	12	108

IX. *Compound Multiplication* is when the *Multiplicand*, or *Multiplier*, or both of them, do consist of *Compound Numbers*, that is, of more Figures or Places than one.

As if it were required to multiply 324 by 2, here the *Multiplicand* is 324, which consisteth of 3 Places, and the *Multiplier* is 2.

X. When it is required to multiply one Number by another, first set down the biggest Number for the *Multiplicand*, and under that the *Multiplier* in such Order as has been taught in Addition and Subtraction, *viz.* Units under Units, Tens under Tens, &c. and draw a Line under them.

As if it were required to multiply 324 by 2, I set them down as followeth, *viz.*

The *Multiplicand* 324
The *Multiplier* 2

648

Then I begin with the Place of Units, saying, 2 times 4 is 8, which I put under the Line; then 2 times 2 is 4, which I also put under the Line; and 2 times 3 is 6, which I also put under the Line, and the Work is finished: So that I find 324 being multiplied by 2, produceth 648, as by the following Work.

The *Multiplicand* 324
The *Multiplier* 2

The *Product* 648

XI. When the *Product* of any single Figure amounts to 10, or a certain Number of Tens, then you are to set down a Cypher, and carry a Unit for every Ten to the Product of the next Figure; or if it comes to above 10, or any Number of Tens, then

then set down the Excess, and carry an Unit for every Ten, &c. as in the following Example.

Let it be required to multiply 785641 by 5.

The Number being set down according to the Tenth Rule I begin, saying, 5 times 1 is 5, which I put under the Line, and proceed, saying, 5 times 4 is 20, wherefore I put down 0, and carry 2 for the 2 Tens to the next, saying, 5 times 6 is 30, and 2 that I carried is 32, wherefore I put down 2 and carry 3 from the 3 Tens to the next Figure, saying 5 times 5 is 25, and 3 that I carried is 28, wherefore I put down 8, and carry 2 to the next saying, 5 times 8 is 40, and 2 that I carry is 42, so I put down 2, and carry 4 to the next Figure, saying 5 times 7 is 35, and 4 that I carry is 39, which being the last Figure, I put down 39 under the Line, and so the Work is finished, and I find that 785641 being multiplied by 5, the Product is 3928205, as appears by the whole Work in the Margent.

And here, by the way, Note, *That Multiplication is a Compendious Performance of Addition*; for in the last Example, if instead of multiplying

78,641 by 5, I put down the Multiplier 5 Times in order one under the other, and add them all together, then will the Sum of them amount to the Product that was found by the foregoing Work of Multiplication, as appears by the Work in the Margent. The same may be performed by any other Example.

$$\begin{array}{r}
 785641 \\
 785641 \\
 785641 \\
 785641 \\
 785641 \\
 \hline
 3928205
 \end{array}$$

Other

Chap 4. Of Multiplication.

Other *Examples* for this Rule for Practice may be such as follow.

2 4 8	$\begin{array}{r} 748046 \\ 4 \\ \hline 2992184 \\ \hline 72190 \\ 9 \\ \hline 49710 \end{array}$	$\begin{array}{r} 570084 \\ 6 \\ \hline 3420504 \\ \hline 35726 \\ 5 \\ \hline 178630 \end{array}$	$\begin{array}{r} 7115083 \\ 8 \\ \hline 56920664 \\ \hline 145796 \\ 10 \\ \hline 1457960 \end{array}$
-----------------------------------	---	--	---

XII When the *Multiplier* consists of divers Places then must there be as many *particular Products* as there are places therein and for the true placing of each Product, observe to put the first Figure or place of Units under its proper *Multiplier*, and when you have done draw a Line under the whole Work, and add the *several Products* together, and their Sum will be the total *Product* requir'd.

Example I.

Let it be required to multiply 46753 by 46.

Having placed the given Numbers in order to the Work according to the Tenth Rule of this Chapter, and drawn a Line under them 46753 as you see in the Margin; I begin to 46 multiply with the 6, saying, 6 times 3 is 18, wherefore I put down 8 under the 280518 Line, and carry 1 to the next saying, 187012 6 times 5 is 30, and 2 that I carry is 32, &c. so that the *Product* by 6 is 280518. 2110638 then I begin with the 4, saying 4 times 3 is 12 wherefore I put down 2 (under the Line, and under the Figure 4, by which

which I multiply) and carry 1 for the Ten to the next, saying 4 times 5 is 20, and 1 that I carry is 21; wherefore I set down 1, and carry 2 to the next, &c. and I find the single Product by 4 to be 187012, and so the Multiplication is ended: Then I draw a Line under these Two particular Products, and add them together in the Order as they stand, and the Sum is 2150638, which is the true Product of 46753 being multiplied by 46, that is, 46 times 46753, is 2150635, and is equal to the Sum of 46753, being set 46 times one under another and added together. Behold the whole Work of Multiplication in the Margin.

Example II.

Let it be required to multiply 5800846 by 478.

First, I dispose of the given Numbers in order to the Operation, according to the Tenth Rule foregoing.

Then I begin and multiply the whole Multiplicand by (the first Figure of the Multiplier) 8, and the Product thereof is 46406768; then I multiply the same again (by the second Figure of the Multiplier) 7, and the Product thereof, 40605922, the first Figure whereof, viz. 2. I place under the 7 by which I multiply. Then I proceed to multiply by 4, and the Product thence arising is 23203384; the first Figure whereof, which is 4, I place under 4, by which I multiply, and all the rest in their Order, and so the whole Work of Multiplication is finished: Then I draw a Line under all, and add up the several Products, and their Sum is 2772804388, which is the Total Product.

5800846	
478	
46406768	
40605922	
23203384	
2772804388	

A General

A General Rule in Multiplication is chiefly to observe That in whatsoever place the Figure of the Multiplier (whether a Cypher or Cyphers) stands from the place of Units, in the same place must the first Figure of that Multiplication be set from the Unit of the Multiplicand.

And since the greatest Difficulty in Multiplication arises from having a Cypher or Cyphers in the Multipliers, I shall endeavour to make it plain and easie by the following Examples.

Example I.

Where there is one or more Cyphers in the Multiplier betwixt significant Figures.

(2) 45793 507 320551 2289650 23217051	(1) 8465008 4006 50790648 3386033200 33910822048
--	---

In the first Example, you see that the Cyphers are put at the same Distance from the Unit of the Multiplicand that they stand in from the Unit of the Multiplier; as 4, The Fourth Figure of the Multiplier (the first Figure in that Multiplicand, which is 2) is set in the Fourth Place from the Unit of the Multiplicand.

Example II.

Where the Multiplier hath one or more Cyphers to the Right hand thereof.

(1) $\begin{array}{r} 546735 \\ 4620 \\ \hline 10934700 \\ 3280410 \\ 2186940 \\ \hline 3525915700 \end{array}$		(2) $\begin{array}{r} 7645932 \\ 48000 \\ \hline 61167456 \\ 30583728 \\ \hline 367004736000 \end{array}$
--	--	--

Or, You may multiply by the significant Figures, neglecting the Cyphers (as in the second Sum) as if there were none, only to the Product annexed, as many Cyphers as there were Cyphers in the Multiplier.

Example III.

Where the Multiplicand and Multiplier have each of them Cyphers at the right hand.

(1) $\begin{array}{r} 58400 \\ 760 \\ \hline 3504000 \\ 408800 \\ \hline 44384000 \end{array}$	(2) $\begin{array}{r} 438700 \\ 67000 \\ \hline 30700 \\ 26322 \\ \hline 29392900000 \end{array}$
---	--

Or, You may neglect the Cyphers (as in the second Sum) only to the Product annex as many Cyphers as there were Cyphers to the Right hand of the multiplicand and Multiplier.

4. Chap. 4 Of Multiplication. 51

XIII. When the Multiplier consists of a Unit in the highest place towards the Left-hand, and all the rest of the Cyphers towards the Right-hand, as 10, 100, 1000, &c. then is the whole Work performed by annexing the Cyphers of the Multiplier to the Figures of the Multiplicand; as in the following Examples.

$\begin{array}{r} 6507 \\ 1000 \\ \hline 6507000 \end{array}$	$\begin{array}{r} 6507 \\ 100 \\ \hline 650700 \end{array}$	$\begin{array}{r} 6507 \\ 10 \\ \hline 65070 \end{array}$
---	---	---

XIV. It is necessary for all such as would be dextrous and ready at Arithmetick to learn to multiply by these Compound Numbers following very readily at one Operation, viz.

Exz. Mult.	574967		Mult.	842958
by	11		by	12
	$\begin{array}{r} 574967 \\ 11 \\ \hline \end{array}$			$\begin{array}{r} 842958 \\ 12 \\ \hline \end{array}$
	fa. 63244637			fa. 10115496
	$\begin{array}{r} 345786 \\ 110 \\ \hline \end{array}$			$\begin{array}{r} 859427 \\ 120 \\ \hline \end{array}$
Product	38036460			fa. 10313240
	$\begin{array}{r} 57512 \\ \hline \end{array}$			$\begin{array}{r} 3217295 \\ 12 \\ \hline \end{array}$
	90056100			38607540

Here 574967 is multiplied by 11 thus, 11 times 7 is 77, put down 7, and carry 7, and then 11 times 6 is 66, and 7 1 carry is 73. And put down 3, and carry 7, then 11 times 9 is 99, and 7 1 carry is 106, put down 6, and carry 10; then 11 times 4 is 44 and

44 and 10 I carry is 54, put down 4 and carry 5; then 11 times 7 is 77 and 5 is 82, put down 2, and carry 8, then 11 times 5 is 55, and 8 I carry is 63; which put down to the Product of 574967 multiplied by 11 is found to be 6324637.

In like manner to multiply 942958 by 12, say, 12 times 8 is 96, put down 6, and carry 9, then 12 times 5 is 60, and 9 I carry is 69, put down 9 and carry 6, and so proceed 'till you have gone through your Sum.

To multiply any Number by 110, or 120, put down a Cypher, and multiply as before.

Multiply
by

425760
12000

Product 5109120000

Multiply
by

543 60
1200

fa. 652512000

The Proof of Multiplication.

XV. When you would prove the Truth of your Work in Multiplication, first, with your Pen make a Cross, then add the Figures of the Multiplicand together, not considering their Value as to the Places they possess, but as if they were all Units, casting away the Nines as often as may be, and put the last Remainder on the Left side of the Cross made for that Purpose, then likewise add the Figures in the Multiplier together, casting away the Nines as often as may be, and put the last Remainder on the Right side of the Cross; then multiply these two Remainders one by another, and cast away all the Nines out of their Product, and put the Remainder above the Cross; then add together the Figures of the Product, casting away the Nines as often as may be, and put the last Remainder under the Cross, and then look if

Chap. 4. Of Multiplication 53

the Figure above the Cross, and the Figure below the Cross be equal, then is your Summ rightly performed, otherwise not.

As for Example: Let it be required to multiply 587464 by 465; when the Work is finished, I find the Product to be 273170760, as by the following Work appears.

$$\begin{array}{r}
 6 \\
 7 \div 6 \\
 6
 \end{array}
 \qquad
 \begin{array}{r}
 587464 \\
 465 \\
 \hline
 2937320 \\
 3524784 \\
 2349856 \\
 \hline
 273170760
 \end{array}$$

Now to prove whether the Work be rightly perform'd, I first make a Cross as you see above, and then begin to add the Figures of the *Multiplicand* together, saying, 5 and 8 is 13, cast away 9 and there rests 4; then 4 and 7 is 11, cast away 9 and there rests 2; then 2 ynd 4 is 6, and 6 is 12, cast away 9 and there remains 3; then 3 and 4 is 7, which I put down on the Left side of the Cross, Then I add together the Figures of the *Multiplier*: as I did those of the *Multiplicand*, and the last Remainder there is 6, which I put on the Right side of the Cross; then do I multiply these two Figures together which stand on each side of the Cross, viz. 6 and 7, and their Product is 42, out of which I cast the Nines as often as may be, and there remains 6, which I put on the top of the Cross But the easiest way to cast the Nines out of any Number, is to add the Figures together which constitute that Number, and their Sum is the Remainder when the Nines are cast away as often as may be, so in this Example the Nines are easily cast out of 42 (which is

itis he Produ^t of 6 by 7) for 42 is constituted of 4 and 2. whose Sum is 6; but if the said Sum chance to come to more than 9, cast 9 out of it, and put down the Remainder, so 8 times 7 is 56, the Sum of which Figures (5 and 6) is 11, out of which taking 9 there rests 2; which is the true Remainder, when the Nines are cast out of 56 as often as may be.

Now, in this Example, having put the said Remainder, 6 above the Cross, I proceed to cast away the Nine out of the Product, and there remains 6 likewise, which I put below the Cross, and because the Figure above and below the Cross are equal, viz. each 6, I conclude the Work to be truly performed.

But the true Proof of *Multiplication* is by *Division*, as shall be taught in that Rule, this way by casting away the Nines many times proving the Work to be true, when it is absolutely false, but when it proveth not true this way, the Sum cannot be right,

C H A P. V.

Of DIVISION.

DIVISION Teacheth to Divide any given Number into as many equal Parts as you please, Or, It is that by which we discover how often one Number is contained in another.

II. In *Division* there are always Three Numbers certain, and a fourth accidental.

III. Of the Three Numbers certain, Two are always given to find out a Third, viz. The one of the Numbers given is to be *Divided*, the other Number given, is which by that the first is *Divided*, and the Number

Number found out is the *Quotient*, and discover how often the one Number is contained in the other.

IV, Therefore in this Rule are three remarkable Numbers, viz. The *Dividend*, the *Divisor*, and the *Quotient*.

(1) The *Dividend* is the Number given to be divided into equal Parts.

(2) The *Divisor* is the Number given by which the *Dividend* is to be divided, which declareth in to how many equal parts the *Dividend* is to be divided.

(3) The *Quotient* is the Number invented by the Operation, and shews how often the *Divisor* is contained in the *Dividend*.

And the *Remainder* is the Number which remains after the *Division* is ended, which is uncertain, and is the Fourth accidental Number, I mentioned before.

As suppose 15 were given to be divided by 3, or 15 Shillings to be divided amongst 3 Men, here 15 is the *Dividend*, 3 is the *Divisor*, and 5 is the *Quotient*, for 3 is contained in 15 just 5 times, without any *Remainder*, but if you were to divide 20 by 3, the *Quotient* would be 6, and the *Remainder* 2. for 3 is contained 20, 6 times, and 1 remains over.

In *Division* (by one Figure) you are first to write down the *Dividend*, and then draw a crooked Line, and place the *Divisor* on the Left-hand thereof, then draw a Line under the *Dividend*, under which place your *Quotient*.

Example.

Let it be required to divide 45 by 9; here the *Quotient* is 5, because 9 is contained in 45 by 5 times, and these ought to be placed as followeth.

C 4

Dividend

$$\begin{array}{r}
 \text{Dividend} \\
 \text{Divisor } 9 \overline{) 45} \\
 \hline
 \text{Quotient } 5
 \end{array}$$

V. When a Number is given to be divided by a single Figure or Digit, if the first Figure of the *Dividend*, viz. (*that on the Left-hand*) be bigger, or at least equal to the *Divisor*, you are to put a Point or Prick under the same, and proceed as followeth.

Example.

Suppose it were required to divide 6788 by 4, the given Numbers are placed as before directed, making a Prick under (6) the first Figure of the *Dividend*, which for Distinction sake may be called the *Dividual*, as followeth.

$$\begin{array}{r}
 \text{Dividend} \\
 \text{Divisor } 4 \overline{) 6788} \\
 \hline
 \text{Quotient } 1697
 \end{array}$$

Note, In every *Division* you are to observe this Method; first, To *Seek*; second, To *Multiply*; thirdly, To *Subtract*.

As in the last Example, after you have writ down your *Dividend* and *Divisor*, as was shewed you, first seek how often (or how many times) 4, which is the *Divisor*, can you have in 6, which is the first Figure of the *Dividend* towards the Left-hand; the Answer is once; which I place in the *Quotient* exactly under the 6, (as you see in the Operation of the Sum) and say, once 4 out of 6, there will remain 2, which is two tens to the next Figure 7, and makes the new *Dividual* 27. Then ask again (et) how often 4, the *Divisor* can you have in

in 27? *Answer* 6 times, which 6 place in the *Quo-*
tient under 7, the second Figure of the *Dividend*,
 then take 6 times 4, which is 24 out of 27 there
 will remain 3, which is three Tens to 8, the third
 Figure of the *Dividend*, and makes it 38. Then
 ask again, how many times 4 can you have in 38?
Answer, 9 times; which 9 place in the *Quotient* un-
 der 8, the third Figure of the *Dividend*; then take
 4 times 9, which is 36, out of 38, there will re-
 main 2, which is two Tens to the fourth and last
 Figure of the *Dividend*, and makes the 8 to be 28.
 Then lastly, Seek how often the *Divisor* 4 can you
 have in 28; *Answer* 7 times, which 7 place under
 8, the last Figure of the *Dividend*, and your Work is
 done; the *Quotient* being found to be 1697, which
 is the Number of times the *Divisor* 4 is found in the
Dividend 6788. Or if the said Sum were to be
 divided between 4 Men, each Man's Share would
 be 1697 Pounds.

But to make this plain to any ordinary Capacity
 I shall take the *Dividend* into pieces, to shew the
 Four several Operations of the last Sum, and then
 give you some Examples for your Practice therein.

	<i>Dividend</i>	
<i>Divisor</i> 4)	6788	4) 6 27 38 28
<i>Quotient</i>	1697	1 6 9 7

If you take 1 time 4 out of 6, there will remain
 2 to the second Figure 7 which makes it 27; then
 4 in 27 there will be 6 times, and 3 will remain
 to the third Figure 8, which makes it 38; then 4 in
 38, there will be 9 times, and 2 will remain to the
 fourth Figure, which is 8, and makes it 28; then 4
 in 28 is 7 times, which place under 8, the last of
 the *Dividend*, and your *Quotient* will be 1697.

C 5

Example

Examples for the Learner's Practice.

$$\begin{array}{r} (1) \\ 5 \overline{) 712640} \\ \underline{142518} \end{array}$$

$$\begin{array}{r} (2) \\ 6 \overline{) 721494} \\ \underline{120249} \end{array}$$

$$\begin{array}{r} (3) \\ 7 \overline{) 42165} \\ \underline{6023\frac{4}{7}} \end{array}$$

VI. If you cannot take the Divisor out of the Dividend as in the second Example, then are you to put a Cypher in the Quotient, and reckon that Figure as so many Tens to the next, as before was shewed you in the last Rule.

Example.

$$\begin{array}{r} 6 \overline{) 711494} \\ \underline{120249} \end{array}$$

Say, 6 in 7 once, rest 1, which makes the 2, 12; then 6 in 12, 2 times; then 6 in 1, 0 times, rest 1, which makes the 4, 14; then 6 in 14, 2 times, rest 2, which makes the 9, 29; then 6 in 29, 4 times, rest 5, which makes the 4, 54; then 6 in 54, 9 times; so the Quotient is 120249.

VII. If after you have divided, there remains any thing, that which remains is called a Fraction, and must be placed at some distance from the last Figure of the Quotient in a lesser Character, then draw a small Stroke under it, and place your Divisor under, as in the Example following.

$$\begin{array}{r} (4) \\ 7 \overline{) 54934} \\ \underline{7847\frac{5}{7}} \end{array}$$

$$\begin{array}{r} (5) \\ 8 \overline{) 316495} \\ \underline{39561\frac{7}{8}} \end{array}$$

$$\begin{array}{r} (6) \\ 9 \overline{) 3142565} \\ \underline{34917\frac{2}{9}} \end{array}$$

VIII:

VIII. To prove your Division, Multiply your Quotient by the Divisor, to which add the Remainder; if the Product be the same as your Dividend is, your Work is true.

$$\begin{array}{r} 8) 85436 \\ 10679\frac{1}{8} \\ \hline \end{array}$$

Proof 85436

$$\begin{array}{r} 7) 364153 \\ 52021\frac{2}{7} \\ \hline \end{array}$$

364153

$$\begin{array}{r} 9) 314254 \\ 34917\frac{1}{9} \\ \hline \end{array}$$

314254

To prove this Example, were I to divide by 9, I multiply 7 the Unit of my Quotient, by 9, [the Divisor, which makes 63, and the Remainder I added to it, makes 64; so I put 4, and carry 6, and say 9 times 1 is 9 and 6 is 15, 5 and carry 1; then 9 times 9 is 81, and 1 I carry is 82, 2 and carry 8; then 9 times 4 is 36, and 8 is 44, 4 and carry 9; then 9 times 3 is 27, and 4 is 31, which put down, so the Product is 314853, the Sum equal with the Dividend, which was to be proved.

IX. But if the first Figure of the Dividend towards the Left-hand, be lesser than the first Figure of the Divisor, as is the Fifth and Sixth Examples of the Seventh Rule; then make the Two first Figures your Dividend, and proceed as before.

Other Examples of Division by the foregoing Rules, without their Proofs.

$$\begin{array}{r} 9) 51376 \\ \hline \text{Quot.} \quad 5708\frac{2}{9} \\ \hline \end{array}$$

Proof, 51376

$$\begin{array}{r} 11) 413795 \\ \hline 37617\frac{3}{11} \\ \hline \end{array}$$

413795

$$\begin{array}{r} 12) 413271 \\ \hline 34439\frac{3}{12} \\ \hline \end{array}$$

413371

To

To divide by 11, say 11 in 41, 3 times, rest 8, which makes the 3, 83; then a 11 in 83, 7 times, rest 6, which makes the 7; 67; then 11 in 67, 6 times, rest 1, which makes the 9, 19; then 11 in 19, 1 time, rest 8, which makes the 5, 85; then 11 in 85, 7 times, the Remainder is $\frac{3}{11}$, so the Quotient is 37617 $\frac{3}{11}$.

And after this manner you may divide any Number by 12, 120, or 1200, as in the following Examples, the Multiplication Table being so composed, as to assist you in the multiplying and dividing by 11 and 12 as readily as by any other single Figure.

X. To divide any Number by 10, 100, or 1000, as many Cyphers as you have in your Divisor, cut off so many Figures from the Unit of your Dividend, in the following Examples.

$$\begin{array}{r} 1 \overline{) 0} \quad 4150 \overline{) 7} \\ \hline \end{array}$$

$$\text{Quot } 4150 \frac{7}{10}$$

$$\begin{array}{r} 1 \overline{) 00} \quad 3245 \overline{) 67} \\ \hline \end{array}$$

$$3 \quad 42 \frac{64}{100}$$

$$\begin{array}{r} 1 \overline{) 000} \quad 91 \overline{) 437} \\ \hline \end{array}$$

$$91 \frac{457}{1000}$$

XI. But if the Figure of the Divisor be more than a Unit, and Cyphers follow it, in such Cases, as many Cyphers as you have in the Units of your Divisor, cut off so many Figures from the Unit of your Dividend, and proceed to divide as in single Figures.

$$\begin{array}{r} 7 \overline{) 0} \quad 5432 \overline{) 6} \\ \hline \end{array}$$

Quotient

$$776 \frac{6}{7}$$

Proof

$$54326$$

$$\begin{array}{r} 3 \overline{) 00} \quad 8429 \overline{) 67} \\ \hline \end{array}$$

$$28098 \frac{127}{300}$$

$$8429567$$

Various Examples for the Learner's Practice.

$$110 \overline{) 3720456}$$

$$12 \overline{) 4126785}$$

$$\text{Quotient } 33822 \frac{136}{11}$$

$$34389 \frac{105}{12}$$

$$\text{Proof } 3720456$$

$$4126785$$

$$1100 \overline{) 6224965}$$

$$1200 \overline{) 81465370}$$

$$\text{Quotient } 56499 \frac{775}{1100}$$

$$67887 \frac{1970}{1200}$$

$$\text{Proof } 6224965$$

$$81465370$$

Various Examples for the Learner's Practice.

Division by Two or more Figures, being the hardest Lesson in Arithmetick, must be heedfully attended by the Learner, for whose ease I shall endeavour to make the way smooth, both by Rules and Examples.

XII. *When the Divisor consisteth of more places than one*, then you are to set out so many Figures on the Left-hand of the *Dividend* for a *Dividual*, and then put a point under that Figure of the *Dividual* which stands next to the Right-hand.

Then seek how often the first Figure towards the Left-hand of the *Divisor*, is contained in the First Figure towards the Left-hand of the said *Dividual*; and place the *Answer* in the *Quotient*.

Then multiply the whole *Divisor* by the said Figure, so placed in the *Quotient*, and place the *Product* in order under the *Dividual*.

Which being done, subtract the said *Product* from the *Dividual*, placing the *Remainder* below the Line.

Then put a Point under the next Figure of the *Dividend*, and annex it to the *Remainder*, so have you a new *Dividual*, with which you are to proceed as is before directed.

Example

Example I.

Let it be required to divide 8904 by 42.

Here the given Number being disposed of according to the Fourth Rule of this Chapter, will stand as followeth.

$$42) 8904 ($$

Then, because there are Places in the Divisor, I take the two first Figures on the Left-hand of the Dividend for a Dividual, which is 89, putting a Point under the 9 which is that Figure of the Dividual which stands next to the Right-hand.

Then I seek how often the first Figure (4) of the Divisor, is contained in the first Figure (8) of the Dividual, and the Answer 2 times; wherefore I put 2 in the Quotient, and thereby I multiply the Divisor 42, and the Product is 84, which I place in order under the Dividual 89, and subtract it therefrom, and the Remainder is 5.

Then I put a Point under the next place which is (0) and annex to the said Remainder 5, and it makes 50 for a new Dividual, and then the Work will stand as followeth.

$$42) 84904 (2$$

$$84$$

$$50$$

In the next place I seek how often I can have the first Figure of the Divisor (which is 4) in the first Figure of the Dividual 50 (which is 5) and the Answer is 1 time, wherefore I put 1 in the Quotient, and thereby multiply the Divisor 42, and the Product is 42, which I place in order under the Dividual 50, and subtract it therefrom, and the Re-

mainder

mainder is 8, which I Place in order under the Line, and thereto annex the next Figure of the Dividend, which is 4. (having first put a Point under it) and it makes 84 for a new Dividual, and then the Work will stand as followeth.

$$\begin{array}{r}
 42 \overline{) 904} 212 \\
 \underline{84} \\
 60 \\
 \underline{42} \\
 184 \\
 \underline{84} \\
 100 \\
 \underline{84} \\
 160 \\
 \underline{160} \\
 0
 \end{array}$$

3 Then I again seek how often the first Figure of the Divisor (which is 4; is contained in the first Figure of the Dividual (which is 8) and the Answer is 2 times, wherefore I put 2 in the Quotient, and thereby multiply the Divisor 42, and the Product is 84, which I place orderly under the Dividual 84, and subtract it therefrom, and there remains 0. So is the Operation ended, and I find that 8904 being divided by 42, the Quotient is 212, as by the foregoing Operation appeareth.

XIII. When you have multiplied the Divisor by the Figure placed in the Quotient, if the Product chance to be greater than the Dividual, then you may be sure that the Figure placed in the Quotient is too much; wherefore in such a Case you must cancel that Figure, and in the room thereof put one that is less by an Unit, and if the Product be yet bigger than the Dividual, place yet a lesser Figure than that in the Quotient, and then proceed as has been before directed.

Example

Example II

Let it be required to divide 7868 by 37. The given Number being placed according to former Direction, I begin the Work, and first I seek how often I can have 3; (the first Figure of the Divisor in 7 the first Figure of the Dividual 8, (having before put a Point under the 8) and the Answer is 2 times, wherefore I put 2 in the Quotient, and thereby multiply the Divisor 37, and the Product is 74, which being subtracted from the Dividual 78, there remains 4, to which having annexed the next Figure of the Dividend (6) it makes 46, for a new Dividual. Then I proceed to seek how often 3 is contained in 4, and the Answer is 1 time, wherefore I put 1 in the Quotient, and thereby multiply the Divisor 37, and the Product is 37, which being subtracted from the Dividual 46, the Remainder is 9, to which the next Figure of the Dividend being annexed, viz. 8, it makes 98 for a new Dividual. Then I proceed to seek how often I can have 3 in 9, and the Answer is 3 times, wherefore I put 3 in the Quotient, and thereby I multiply the Divisor 37, and the Product is 111, which is more than the Dividual, whereby I perceive that I have put a Figure too big in the Quotient; therefore, according to the Directions given in the foregoing Rule, I cancel the 3, and instead thereof I place a 2, and then multiply the Divisor thereby, and the Product is 74, which is lesser than the Dividual, wherefore I make Subtraction, and there remains 24; and so having never another Figure to bring down from the Dividend, I conclude the Work to be ended, and the Quotient thus found, is 212, as by the following Operation appears.

2d. Example

2d. Example, 37) 7868 (213

$$\begin{array}{r}
 \dots \\
 74 \\
 \hline
 46 \\
 37 \\
 \hline
 98 \\
 XXX \\
 74 \\
 \hline
 \end{array}$$

Remainder (24)

And here Note, That if at any time it so happens, that after you have multiplied the Divisor by the Figure last placed in the Quotient, and Subtracted the Product from the Dividual, if the Remainder be greater than the Divisor the Figure last placed in the Quotient is too little, and therefore it must be cancelled, and a bigger Figure placed in its room. What is to be done with the Remainder after Division is ended, shall be shewed in its due place, but only for the present let it suffice to understand, That it is the Numerator of a Fraction, which is part of the Quotient, the Divisor being the Denominator to the same. So the true Quotient of the last Division is $212\frac{24}{37}$. But more of this hereafter.

XIV. When (according to the Directions given in the last Rule) you have assigned your Dividual to consist of as many Places as the Divisor containeth Places, if then the Dividual be less than the Divisor (so that the Divisor cannot be subtracted therefrom) you are then to annex another Figure thereto, so that then it will consist of one Place more than the Divisor hath Places, and then you are to seek how often the first Figure of your Divisor is contained

ained in the two first Figures of the Dividend; and then proceed according to the Rules before delivered.

The like is to be observed in the middle of your Work if the Dividual chance to consist of one Figure more than the Divisor, as in the following Example,

Example III.

Let it be required to divide 4763585 by 587.

Here, because the Divisor 587 consisteth of 3 places, therefore I should take the three first Figures to the Left hand of the Dividend for a Dividual, which is 476, but because 476 is lesser than the Divisor 587, I therefore put another Figure there-to, and then I have 4763 for a Dividual, and having first put a Point under the Figure 3, I begin the Division, and first I seek how often 5 (the first Figure) of the Divisor, is contained in 47. (the two first Figures of the Dividend) which I find to be 9 times, but having tryed according to the Thirteenth Rule of this Chapter, I find 9 is too much, but it will bear 8, wherefore I put 8 in the Quotient, and having multiplied the Divisor thereby, and subtracted the Product from the Dividual, according to the Direction given in the Twelfth Rule of this Chapter, I find the Remainder to be 67, to which I annex the next Figure of the Dividend, which is 5, having first put a Point under it (according to the said Twelfth Rule) and then I have 675 for a new Dividual. Then I seek how oft 5 (the first of the Divisor) is contained in 6, (the first of the Dividend) and the Answer is 1, which I put in the Quotient, and having multiplied, and subtracted, I find the Remainder to be 85, to which annexing the next Figure in the Dividend, it makes 888 for a new Dividual, then I seek, &c. and after Subtraction, there is a Remainder of 301,

5.
d;
de-
our
one
ing
f 3
ires
ual,
the
re-
ay-
gin
the
47.
h I
to
too
in
for
ivi-
he
der
the
der
n I
ow
6,
1,
ied,
to
nd,
c.c.
OI,
to

Chap. 5. Of Division 67

to which annexing the next and last Figure of the Dividend which is 5, it makes 3015 for a Dividual, which consisteth of one place more than the Divisor, therefore, according to the latter part of the Fourteenth Rule, I seek how often 5 is contained in 30, and by tryal, according to the Tenth Rule, I find it will bear 5 times, wherefore I put 5 in the Quotient, and having multiplied and subtracted, I find the Remainder to be 80, and the Work is ended, and I find the Quotient to be 8115 See the following Work.

$$\begin{array}{r}
 \text{3d. Exam.} \quad 587 \overline{)4763585} \\
 \underline{4695} \\
 675 \\
 \underline{587} \\
 888 \\
 \underline{587} \\
 3015 \\
 \underline{2915} \\
 080 \\
 \underline{587} \\
 0
 \end{array}$$

080 Remainder.
Exam. Divide 72164375 by 9437
9437) 66059 (7646 Quot

$$\begin{array}{r}
 61053 \\
 \underline{6622} \\
 44317 \\
 \underline{37748} \\
 65695 \\
 \underline{56622}
 \end{array}$$

Remainder 5073

Thus

Thus have I run through one sort of Division, and I hope by this time the Learner is able to divide any Number given; and here let him take notice once for all, that there must never be brought down but one Figure or Cypher at one time from the Dividend, to be annexed to the Remainder for a new Dividend, and for every such Figure or Cypher so brought down, there must be a Figure or Cypher put in the Quotient.

I might give you many more Examples of Division, wherein the Divisor may consist of 4, 5, 6, 7, 8, 9, 10, &c. places, but the Method being the very same with what is before delivered, I shall therefore forbear, and only admonish the Learner to be perfect in the foregoing Rules, and to practice well the Examples therein delivered; and for further Practice, I shall give you the Quotients of Four other Examples, but shall omit the Operation as a Whetstone for the Learner's Ingenuity.

If you divide 2459337266 by 384, the Quotient will be 63942, and the Remainder, after the Work is finished, 562.

And if you divide 49267345806877 by 5846793, the Quotient will be 842639, and there will be a Remainder of 150.

Or if you divide 107925884216 by 1998573, the Quotient will be 54008, and there will be a Remainder of 475632.

Also if you divide 2395096414141498 by 297864, the Quotient will be 8040905964, and there will be a Remainder of 80602.

There is yet much a shorter (way of) Division, by omitting to set down the Multiplication of your Divisor (as is done in the foregoing Examples) and in this you multiply and subtract together: In which way the Quotient is placed under the Divisor, as being most ready and convenient for the working of any Summ. And being the most accurate and

and ready way of Division. I shall pursue this Method through the remaining part of this Book, after I have given three or four Examples of one, and the same Sum divided by both ways for the Learner's Ease and Practice.

Let us divide the two last foregoing Sums by this short *Italian* way of Division, viz. the third and fourth Examples.

First of all, Let it be required to divide 4763585 by 587, being the third Example.

First, I proceed and ask the Question, as was shewed you in the third Example of this Rule, and say, how often 5, the first Figure of the Divisor, can I have in 47, the first Figures of the Dividend? Answer, 8 times. Then multiply 7, the Unit Figure of your Divisor, by 8, the Figure which you bring in your Quotient, and say 8 times 7 is 56 out of 3 (the fourth Figure of the Dividend) I cannot, but 56 out of 63, rest 7, and carry 6 to the second Figure of the Divisor. Then multiply again, and say, 8 times 8 is 64, and 6 I carried is 70, out of 6 I cannot, but 70 out of 76, rest 6, and carry 7 to the first Figure of the Divisor; then multiply again, and say 8 times 5 is 40 and 7 I carried is 47 out of 47, rest 00. So that by this Operation you find after 8 times 587 is taken out of 4763, there will remain 67, to which I take down 5, the next Figure of my Dividend, for a new Dividend.

$$587 \overline{) 4763585}$$

$$8 \quad 675$$

Then I proceed again, and say, how often 587 (my Divisor) can I have in 675, my Dividend? The Answer is once, which I put in the Quotient, and multiply as before, and say once 7, out

7 out of 5 I cannot, but 7 out of 15, rest 8, and carry 1; then once 8 is 8, and 1 is 9, 9 out of 7 I cannot, but 9 out of 17 rest 8, and carry 1: then once 5 is 5, and 1 I carry is 6, 6 out of 6, there rests (0) which I omit to place down, because a (0) on the Left-hand is insignificant: Then to the Remainder 88 I take down 8, the next Figure of my Dividend, and it makes my new Dividend 888.

$$\begin{array}{r}
 587 \overline{) 4763585} \\
 \underline{81} \qquad \qquad 675 \\
 \qquad \qquad \qquad 888
 \end{array}$$

Then I proceed again, and ask, How often 587 my Divisor, can I take out of 888, my Dividend? the Answer is once, which 1 I put in the Quotient, and say, once 7 out of 8 rest 1; then once 8 is 8, out of 8 rest 0; then once 5 out of 8 rest 3; so the Remainder of that Division is 301, to which I take down 5, the next Figure of my Dividend which makes my new Dividend 3015,

$$\begin{array}{r}
 587 \overline{) 4763585} \\
 \underline{81} \qquad \qquad 675 \\
 \qquad \qquad \qquad 888 \\
 \qquad \qquad \qquad \qquad 3015
 \end{array}$$

Then I proceed and ask again, how often 587 I can have in my last Dividend? the Answer is 5 times, which 5 I place in my Quotient, and multiply as before, and say 5 times 7 is 35, out of 5 I cannot but 35 out of 35 rest 0, and carry 3; then again 5 times 8 is 40, and 3 I carry is 43, out of 1 I cannot, but 43 out of 51, rest 8 and carry 5; then lastly, 5 times 5 is 25, and 5

71

Example I.

Dividend.

4763585

675

888

3015

80 Remainder

Example II.

9370 Divide 72164375 by 9437

61053

443:7

65.95

9073

56622

37748

56622

66059

7115132

9073

So that 72164375 Proof, is to multiply the Quo-
tient by the Divisor, and to the Proaukt add the Re-
mainder.

Example

*Examples of the short Italian Way of Division for the
Learner's Practice, with their Proofs.*

$ \begin{array}{r} 297546) \\ \text{Quotient } 5006795 \\ \underline{297546} \\ 30040770 \\ 20027180 \\ 25033975 \\ 35047165 \\ 45061155 \\ 10013598 \\ \hline 1489751825070 \\ 3765 \text{ Remainder.} \\ 1489751828835 \text{ Proof.} \end{array} $	$ \begin{array}{r} 1489751828835 \\ \dots\dots\dots \\ 02021828 \\ 2365528 \\ 2827063 \\ 1491495 \\ \hline 3765 \end{array} $
---	--

*The same Examples after the long Italian Way of
Division, with their Proofs.*

$ \begin{array}{r} 297546) 1489751828135 (5006795 \\ \underline{1487730} \dots\dots \\ 2021828 \\ 1785276 \\ \hline 2365528 \\ 2082822 \\ \hline 2827063 \\ 2617914 \\ \hline 1491495 \\ 1487730 \\ \hline \text{Remainder } 3765 \end{array} $	
---	--

To prove your Division.

1. Multiply your Quotient by your Divisor (and to the Product add your Remainder, if any be) the Sum of all added together, will be equal to your Dividend, if your Work be true. Or,

2. You may take the several Products that are placed under each Dividual (in this way of Division) and place them in the same Order as they there stand in respect to one another, and to their Sum add the Remainder, and the Proof will stand as followeth.

$$\begin{array}{r}
 1487730 \\
 1785276 \\
 2082822 \\
 2677914 \\
 1487730 \\
 \hline
 3765 \text{ Remainder.}
 \end{array}$$

1489751828835 Proof.

Or, You may also prove Division by casting out the Nines; thus,

First, Make a Cross, then cast the Nines out of your Divisor, and place the Remainder on the Left-side of the Cross: Then cast your Nines out of your Quotient, and place the Remainder opposite to the other, on the Right side of the Cross. Multiply these Two Figures together, and out of your Product cast the Nines, the Overplus carry to the Remainder, and continue to cast out all the Nines there-from, and the Remainder above Nine place on the top of the Cross.

Lastly, Cast the Nines out of your Dividend, and if that Remainder comes to be the same Figure with that placed on the Top, your Sum is true; then place that last Figure at the bottom of your Cross.

D

But

But the most certain Proof of *Division* (as I shew'd before) is by *Multiplication*, and the most certain Proof of *Multiplication* is by *Division*, they interchangeably proving each other.

For if you divide the *Product* by the *Multiplicand*, the *Quotient* will be equal to the *Multiplier*.

If you divide the *Product* by the *Multiplier*, the *Quotient* will be equal to the *Multiplicand*.

An Example or two will make this Proof of *Division* plain.

	(1)		(2)
Divisor	754) 912673	457)	159137
	<u>1586</u>	<u>2103</u>	
Quotient	1210 787	348	3757
	<u>333</u>		<u>101</u>

In the first of these Two last Examples my Divisor is 754, Quotient is 1210, Remainder is 333, and Dividend 912673. To prove which, make Cross, as in the Margent : Then cast the Nines out of the Divisor, there will remain 7, which I place on the Left side of the Cross; then cast the Nines out of the Quotient, rest 4, Multiply 7 by 4, it makes 28, cast out the Nines, rest 1, which I carry to the Remainder, and say 2 and 3 is 4, and 3 is 7, and 3 is 10, cast out 9, rest 1, which I place above the Cross.

Lastly, Cast the Nines out of your Dividend, and there will rest 1, which place under the Cross, and your Sum is true.

XV. When the Divisor consisteth of any other Number with a Cypher or Cyphers annexed there

Chap. 5.

Of Division.

75

then cut off the Cyphers of the *Divisor* with a dash of the Pen and as many Cyphers as you cut off from the *Divisor*, so many places must you cut off from the *Dividend*; then proceed to divide the remaining Figures of the *Divisor*, as if there were no such Cyphers or Figures in the *Divisor* or *Dividend* as you cut off, and if nothing remain after *Division* is ended, then shall the Figures you cut off from the given *Dividend* be the true Remainder; but if any thing do remain after *Division* is ended, you are there to annex the Figures of the *Dividend* that were before cut off so shall the said Remainder, with the Figures annexed thereto, be the true Remainder.

Example.

Divide 486793 by 15000. First, I cut off the three Cyphers of the *Divisor*, and also three places of the Right Hand of the *Dividend*, so have I 15 for my *Divisor*; and 486 for my *Dividend*, viz.

$$\begin{array}{r}
 15 \overline{) 486} 793 \quad (32 \\
 \underline{45} \\
 36 \\
 \underline{30} \\
 6
 \end{array}$$

The same short way of Division.

$$\begin{array}{r}
 15 \overline{) 486} 793 \\
 \underline{30} \quad 36 \\
 32 \quad 6
 \end{array}$$

Here I find the *Quotient* to be 32, and the Remainder is 6, to which annexing the Figures cut off from the *Dividend*, viz. 793, it makes 6793 for the true Remainder.

Having thus enlarged and finished the first Fundamental Rules of *Arithmetick*, their Application shall be more particularly Taught in the following Chapters.

C H A P. VI. Of R E D U C T I O N.

I. R E D U C T I O N Teacheth to reduce Numbers, whether Money, Weight, Measure, Time, Motion, &c. from one Denomination to another, discovering the same Value, but in different Terms.

II. The whole Work of *Reduction* is performed by Multiplication and Division.

III. All great Denominations are brought into lesser of the same Value by Multiplication, and this is by some called **R E D U C T I O N D E S C E N D I N G**.

IV. All small Denominations are brought into greater of the same Value by Reduction, and this is by some called **R E D U C T I O N A S C E N D I N G**.

V. To reduce greater Denominations into lesser of the same Value, Consider how many of the Lesser are equal to one of the Greater, and multiply the given Number thereby, so shall the Product be the Answer to the Question.

Example.

Reduce 3468 Shillings into Pence.

3468
12

Fac. 41616 Pence.

Here I consider that 12 Pence is a Shilling, and the Pence ought to be 12 times the Number of Shillings, wherefore I multiply by 12 at one Operation, according to the

the Fourteenth Rule of the Fourth Chapter, and the Product is 41616 Pence, as in the Margent.

VI. To reduce Smaller Denominations into Greater, Consider how many of the Smaller are equal to one of the Greater, and divide thereby; the Quotient is the Answer to the Question.

Example.

Reduce 41616 Pence into Shillings.

12) 41616

fac. 3468 Shill.

First Consider, that 12 pence is a shilling, and that the shillings ought to be a twelfth part of the pence; wherefore I divide the given Number by 12 at one Operation, as was shewed you in the Eleventh Rule of the Fifth Chapter, and say, 12 in 41, 3 times, rest 5 to the 6 makes it 56, then 56, 4 times rest 8, which makes the 1 81; then 12 in 81, 6 times, rest 9, which makes the 6 96; then 2 in 96, is 8 times, and the Quotient gives me 3468 shillings, which is the Answer to the Question, and may serve for a Proof of the foregoing Example.

Note, I would advise the Learner to inure himself to the most short and ready ways of Multiplication and Division, which will very much contract the Operations in Reduction, viz. In Reduction of Money, to multiply the Shillings by 12 at one Operation, as in Chap. IV. of Multiplication, Rule Fourteenth. And likewise to divide by 12 at one Operation, as in the 9th and 11th Rules of the Fifth Chapter.

For your further Assistance in Reduction, you ought to have respect to the Table of Coin, Weight, Measure, &c. delivered in the Second. Chapter.

Example I.

In 685 l. I demand how many Shillings, Pence, and Farthings?

685 Pounds. First I multiply by 20 (because 20 Shillings is a Pound, and the Product is 13700 Shillings, then I multiply the Shillings by 12, (because 12 Pence is a Shilling) and the Product is 164400 Pence; then I multiply the Farthings by 4, (because 4 Farthings is a Penny) and the Product is 657600 Far. 657600 Farthings; as in the Margent.

This or any other Number of Pounds might be reduced into Pence, or Farthings at one Operation, without reducing it into the intermediate Denominations.

For if you multiply Pounds by 240 (because so many Pence make a Pound) the Product will be Pence; and if you multiply Pounds by 960 (because 960 Farthings is a Pound) the Product will be Farthings: So in the foregoing Example 685 l. being multiplied by 240, the Product you will find to be 164400 Pence, and if you multiply 685 l. by 960, the Product will be 657600 Farthings, for the Reasons before said.

But you may say, you cannot well remember how many Pence or Farthings make a Pound, I will therefore teach you how to find it out at any time when you have Occasion. You may easily remember that 20 Shillings is a Pound, and that multiplied by 12, produceth 240 Pence, which being multiplied by 4; produceth 960 Farthings, as in the Margent.

Example

Example II.

In 657600 Farthings, I demand how many Pence Shillings and Pounds?

This Question is the Reverse of the former, and may serve for a Proof thereof: First, I divide the Farthings by 4, and the Quotient is 164400 Pence, then I divide the Pence by 12, and the Quotient is 13700 Shillings, and the Shillings I divide by 20, and the Quotient is 685 Pounds; which is equal to the given Number in the first Example. See the whole Operation as followeth:

$$\begin{array}{r}
 4) \quad 657600 \text{ Farthings.} \\
 \hline
 12) \quad 164400 \text{ Pence.} \\
 \hline
 20) \quad 13700 \text{ Shillin} \\
 \hline
 \text{Facit} \quad 685 \text{ Pounds.}
 \end{array}$$

VII. When in Reduction Descending, the Number propounded to be reduced consisteth of divers Denominations as of Pounds, Shillings, Pence and Farthings, or of Pounds, Ounces, Penny weights and Grains, &c. then you may readily reduce it into the lowest Denomination: Thus when you reduce an higher Denomination into the next inferior, add to the Product the expressed Parts into which you reduce it, as if you were to reduce Pounds into Shillings, add to the Product (as you multiply) the Shillings that are expressed in the Number propounded; proceed in the same Method till you have reduced the given Number into the Denomination required, as in the following Example.

Example III.

Reduce 567 l. 15 s. 6 d. $\frac{3}{4}$ into Farthings.

First, I multiply by 20 to bring into Shillings, saying, 0 times 7 is 0, but 5 is 5 (taking in the 5 that is in the place of Units in the Rank of Shillings, and setting it in the place of Units in the Product;) then 2 times 7 is 14, and 1 is 15, (taking in the 1 that is in the place of Tens in the Rank of Shillings) so I set down 5 in the place of Tens in the Product, &c. the Product is 11355 Shillings; then I multiply the Shillings by 12 to bring them into Pence, saying 12 times 5 is 60, and 6 is 66, (taking in the 6 that stands in the Rank of Pence), &c. and the Pence make 136266; then I multiply my pence by 4, to bring them into farthings, saying, 4 times 6 is 24, and 3 is 27, taking in the 3 which stands in the Rank of Farthings, &c. so the Farthings amount to 545067, as by the whole Operation appeareth, viz.

$$\begin{array}{r}
 567 \text{ l.} \text{ --- } 15 \text{ s.} \text{ --- } 6 \text{ d. } \frac{3}{4} \\
 \underline{20} \\
 11355 \text{ Shillings.} \\
 \underline{12} \\
 136266 \text{ Pence.} \\
 \underline{4} \\
 545067 \text{ Farthings.}
 \end{array}$$

Observe the like in any other Example.

VIII. When in Reduction Ascending any thing remains after Division is ended, it is always of the same Denomination with the Dividend, as in the following Example.

Example

Example IV.

In 545067 Farthings, I demand how many Pounds.

First, I divide the given Number of Farthings by 4, and the Quotient is 136266 Pence, and there remains 3, which is 3 Farthings, because the Dividend was Farthings.

Then I divide the Pence by 12, and the Quotient is 11355 Shillings, and there remains 6, which is 6 Pence, because the Dividend was Pence.

Then I divide the Shillings by 20, and the Quotient is 567 l. and there remains 5, which is Shillings, because the Dividend was Shillings : So that I find by the Work, 545067 Farthings to be 567 l. 15 s. 6 d. $\frac{3}{4}$, as by the following Work.

$$\begin{array}{r}
 4) 545067 \\
 \hline
 12) 136266 \frac{3}{4} \\
 \hline
 20) 11355 : 6 d. \\
 \hline
 \text{Fac. lb. } 567 : 15 s. 6 d. \frac{3}{4}
 \end{array}$$

This Question is the Inverse of the Third Example, and may very well serve for a Proof thereof, as you may observe at your Leisure.

Here by the way take Notice, That when you are (to divide any Number by 20, that is) to bring Shillings into Pounds, the best way is to cut off a Figure to the Right hand for Shillings, and then to take half the Figure to the Left hand for Pounds, and if 1 remain, it is 10 Shillings to be added to the Figure first cut off. For Example.

Where 11355 Shillings is to be reduced into Pounds
 I cut off the last Figure 5 for Shillings, and say
 Half of 11 is 5, Half of 13 is 6,
 1134 l. 5 s. 0 d. Half of 15 is 7, and there re-
 mains 1, which make the 5
 Fac. 67 - 15 - 0 Shillings to be 15 Shillings; and
 this Method shall be observed hereafter.

Note, Once for all, That Reduction Ascending
 proves Reduction Descending, the one being a Reverse
 to the other, as shall be demonstrated in the ensu-
 ing Questions that follow in all the Varieties of
 Reduction.

In 7642 l. 17 s. 11 d. $\frac{1}{4}$, I demand how many
 20 (half Farthings?

152857 Shillings.
 12

1834295
 8

Fac. 14674361 half Farthings.

	Tun.	C.	qr.	lb.
Quest. 1. In 95 : 11 : 3 : 15 how many Pounds				
Averdupois } 20				(Weight?
Weights. } —				

1911 hundreds.
 44

7647 quarters.
 28

61181
 15295

Facit 214832

Quest.

Chap. 6. Of Reduction Ascending. 83

pounds
 say
 is 6,
 e re-
 he 5
 and
 nating
 verie
 enfu-
 es of
 many
 gs?

C. gr. lb. oz.
 Quest. 2. In 50 : 2 : 15 : 9 how many
 (Ounces ?
 4
 202
 28
 1621
 405
 5671
 16
 34035
 5671

Facit 90745 Ounces.

By this you see, That if 50 C. 2 gr. 15 lb. 9 oz.
 be multiplied according to the Directions given in
 the 7th Rule of this Chapter, the Product will be
 90745 Ounces, which is the Reverse or Proof of the
 second Question opposite to this on the Right-hand.

Quest. 1. In 214131 Pound Weight how many Tunst
 28) 181
 133
 4) 7647 211
 210 191 $\frac{3}{4}$ 15 Pounds.

Proof 95 : 11 : 3 : 15. By this you see, That if
 214131 Pound Weight be divided by 28, by 4, and
 20, it will produce 25 Tun. 11 C. 3 grs. 15 lb. which
 is the Reverse of the first Question on the Left-hand.

Quest.

Quest. 2. In 90745 Ounces, how many Hundred (Weight ?

$$\begin{array}{r}
 16) \quad 107 \\
 \hline
 114 \\
 28) \quad 5671 \quad 25 \\
 \hline
 71 \\
 4) \quad 242 \quad 9 \\
 \hline
 15 \quad \text{Ounces.} \\
 50 : 2 : 15 \quad 9 \text{ Proof.}
 \end{array}$$

Quest. 3. In 50 : 10 : 11 how many Grains of (Silver ?

Troy
Weight }

$$\begin{array}{r}
 \text{oz.} \quad \text{pwt.} \quad \text{gr.} \\
 50 : 10 : 11 \\
 20 \\
 \hline
 1010 \\
 24 \\
 \hline
 4041 \\
 2021 \\
 \hline
 \end{array}$$

Facit 24251 Grains of Silver.

Quest. 4. In 507—10—11 how many Grains of (Silver ?

Troy
Weight }

$$\begin{array}{r}
 20 \\
 \hline
 10150 \text{ Penny Weight.} \\
 24 \\
 \hline
 40601 \\
 20301 \\
 \hline
 \end{array}$$

Facit 243611 Grains.

Tun. hh. gall.

Quest. 5. In 54—2—25 how many Quarts of Wine?

Liquid }
Measure } ———
4
218 hhead.
63

—————

659

1310

—————

13759 gallons.

4

—————

Proof 55036 quarts.

Last qr. bush gall.

Quest. 6. In 75—5—3—2 how many Gallons of Wheat?

Dry }
Measure } ———
10

755 quarters.

8

—————

6043 bushels.

—————

Facit 48346 gallons.

(Silver?)

Quest. 7. In 243611 Grains, how many Ounces of

24) 36

————— 121

2|0|10|5|0 ———

1

Proof 507 : 10 : p. w. 11 Grains

Quest.

Quest. 4. In 55036 Quarts, how many Tuns of
(Wine?

$$\begin{array}{r}
 4) \overline{55036} \\
 \underline{63} 13789 \\
 115 \\
 4) 218 529 \\
 54 25 \text{ Gall.} \\
 \text{Facit. } 542 \text{ hh. } 25 \text{ Gall.}
 \end{array}$$

Quest. 5. In 48346 Gallons, how many Lasts of
(Wheat?

$$\begin{array}{r}
 8) \overline{48346} \\
 8) 6043 : 2 \\
 \hline
 110) 75 | 5 : 3 : 2 \\
 \text{Proof } 75 : 5 : 3 : 2
 \end{array}$$

By the foregoing Examples, the Learner may be sufficiently instructed in the working and proving any Sum in *Reduction*. I shall forbear to give you any more Examples of this Nature, my Design being to improve the remaining Paper with Matter more useful, after I have given three or four more Examples in *Cloth Measure*, and *Reduction of Time*.

Cloth Measure.

Quest. 6. In 207 Ells, 2 Quarters, 2 Nails, how
(many Nails?

$$\begin{array}{r}
 5 \\
 \hline
 1037 \text{ quarters.} \\
 4
 \end{array}$$

Ans. 4150 Nails.

Quest. 7.

Chap. 6. *Of Reduction.*

87

Quest. 7. In 107 Yards, 3 Quarters, 1 Nail, how
(many Nails?)

$$\begin{array}{r} 4 \\ \hline 341 \text{ Quarters.} \\ 4 \\ \hline \text{Fa. 1725 Nails.} \end{array}$$

Quest. 8. In 312 Ells Flemish, 2 Quarters, how
(many Quarters?)

$$\begin{array}{r} 3 \\ \hline 938 \text{ Quarters.} \end{array}$$

Quest. 9. In 112 Aulns, 1 Quarter 2 Nails, how
(many Nails?)

$$\begin{array}{r} 6 \\ \hline 673 \text{ Quarters.} \\ 4 \\ \hline \text{Fa. 2694 Nails.} \end{array}$$

Long Measure.

Quest. 10. The Circumference of the Earth being 360 Degrees, and every Degree 60 English Miles, I demand how many Miles, Furlongs, Perches, Inches, and Barley-Corns will reach round the World?

360 Degrees.
60 Miles a Degree.

21600 Miles about the Earth.

172800 Furlongs about the Earth.
40 Perches in a Mile.

6912000 Perches about the Earth.
33 Half Feet in a Perch.

20736000
20736000

228096000 Half Feet about the Earth.
6 Inches in a half Foot

1368576000 Inches.
3 Barley-Corns in an Inch.

4105728000 Barley-Corns about the Earth.

Quest

Chap. 6. Of Reduction of Time.

89

Quest. 11. I demand how many of Days, Hours, and Minutes it is since the Birth of our Saviour Jesus Christ, to the Year 1723.

1723 Years.

365 Days in one Year.

8615
10338
5169

628895 Days since the Birth of Christ.
24 Hours in one Day

2515580
1257790

1723
6

15093480
10338 Hours added, to be added.

15103818 Hours since the Birth of Christ.
60 Minutes in an Hour.

906229080 Minutes since the Birth of Christ.

Note, That 6 Hours is lost in every Year; to correct which, you multiply the Number of Years to be reduced by 6, and the Product will give you the Hours to be added to the given Time, as you may see in the Example above.

REDUCTION (according to the first Rule of this Chapter) teaches you also to reduce the Coins, Weights, and Measures of one Country into the Coins, Weights, and Measures of any other Country. As for Example:

Quest. 1. I have bought 3507 Ells Flemish of Genting Cloth, I would know how many Ells English is contained therein?

The

The most Practical way to work this is to multiply the Ells *Flemish* by 6, and divide by 10, which contracts the Work, because to divide by 10, is only to cut off the last Figure of the Dividend. And the Reason is this, there are 6 half quarters of a Yard in an Ell *Flemish*: And there are 10 half quarters of a Yard in an Ell *English*: The Work stands, viz.

$$\begin{array}{r} 3507 \\ 6 \\ \hline \end{array}$$

$$2104 \frac{1}{2}$$

Quest. 2. In 4215 $\frac{1}{2}$ Ells *Flemish* how many Ells (English?)

Ells *English*.

2529.3 fac. 2529 and $\frac{1}{2}$ or three half quarters.

Quest. 3. In 295 Ells *English* how many Portugal (Veres of 15 Nails?)

$$\begin{array}{r} 15) 5900 \\ \hline \end{array}$$

$$140$$

$$393 \quad 50$$

Veres.
5 fac. 393 $\frac{1}{2}$.

Quest. 4. In 205 Pistoles, at 17 s. 6 d. how many Pounds (Sterling?)

$$210$$

$$12$$

$$2050$$

$$210$$

$$410$$

2410) 430510 Pence in all the Pistoles.

$$90$$

$$179$$

$$225$$

9 fac. 179 l. and 90 Pence.

Quest. 5.

Chap. 6. Of Reduction.

91

Quest. 5. In an Ingot of Silver, Quantity 24 lb 7 oz.
How many Salvers, Quantity 12 oz. $\frac{1}{2}$?

lb.	oz.	
24	7	
12		12 $\frac{1}{2}$
294		25
2		
25) 590 half Ounces.		
23		
15		

fa. 23 Salvers, and 15 half Ounces.

Quest. 6. In 142 C. 3 qrs: 19 lb of Sugar, How many
(Boxes of 84 lb?

	4	
	57	
	28	
	4577	
	1143	
84)	16007 Pound Weight.	
	76	
190	47 fac.	Boxes. lb

190 and 47 of Sugar.

Quest. 72

Quest 7. In 35 l. 11 s. 4 d. how many Dollars at
(4 s. 6 d.

20

12

711

12

24

54) 8536

— 313

158 436

4 Fac. 158 Dollars and 4 Pence.

Quest. 8. In 75 Hogheads of Wine, how many Rundlets
(of 22 Gallons ?

63

225

450

22) 4725

— 32

214 105

Rundl.

17 Fac. 214 and 17 Gallons.

Quest. 9. In 905 Guineas, at 21 s. 10 d. $\frac{5}{8}$ how many
Pistoles at 17 s. 6 d.

	s.	d.		s.	d.
905	—	21	:	10	$\frac{5}{8}$
2101		12		17	6

905	262	210
9050	8	8
1810		
2101		1680

2101

1680

1680 190140 | 5

— 221

1131 534

300

Pistoles.

1325 Fac. 11311 and 1325 half Farth.

Quest.

Chap. 6. Of Reduction.

93

Quest. 10. Bought at Bourdeaux 100 Pieces of Pruens, Quantity 95 Quintals, I demand how many C. Weight it makes in London.

95
100

Note, 100 lb. is a Quintal.

112) 9500
540
84

C. lb.

92 Fac. 84—92 in London.

Quest. 11. A Merchant at London receives an Invoice from his Correspondent at Jamaica of several Hogheads of Sugar, Quantity 195 C. 1 q. 16 lb. at Jamaica, I demand what Weight they produce at London?

C. qrs. lb.
195—1—16
4

781
25

3011
1563

112) 19541
834
174 501

Fac. 174—53 in London.

C H A P.

C H A P. VII.

The Golden Rule; or, Rule of Three Direct.

I. **T**HE Rule of Three is so called, because in it there are always *Three Numbers* given to find out a *Fourth*. It is also called the *Golden Rule*, for its excellent Performances in the Art of Numbers.

II. The Rule of Three is either *Single* or *Compound*.

III. The *Single Rule of Three* is either *Direct*, or *Inverse*.

IV. The *Single Rule of Three Direct*, is when there are *Three Numbers* given to find out a *Fourth* in a direct Proportion; that is, when the *Fourth Number* ought to bear such Proportion to the *Third* as the *Second* doth to the *First*; Or, as the *First* is in proportion to the *Second*, so is the *Third* to the *Fourth*. This is called a *Direct Proportion*.

V. In the *Single Rule of Three*, the two first of the given Numbers imply a Supposition, and the third a Demand.

VI. The *Three given Numbers* must be ranked in such Order, as that the Number to which the Demand is affixed, may possess the *Third* place and that Number in the Supposition, that is of the same Name, Kind, or Quality with that in the *Third* place, must possess the *First* place, and the other Number in the Supposition must possess the *Second* place, and is evermore of the same Name, Kind, or Quality with the Number sought.

Example. If 18 Yards of Gambiet cost 72 s. what will 596 Yards cost at that Rate?

Chap 7. Rule of Three Direct.

95

In this Example the Supposition is this, *viz.* If 18 Yards cost 72 Shillings. And in the other Number (596) is implied a Demand, *viz.* What will 596 Yards cost? Therefore must 596 Yards be the third Number, and that Number in the Supposition which is of the same Kind with 596 must be the first Number which here is 18, because that signifieth Yards as well as the third Number; and the other Number in the Supposition, which here is 72 is the second Number, and is of the same kind with the fourth Number, or Number sought; for the Number sought by the Question is the Price of 596 Yards, and the second Number is the Price of the first, *viz.* 72 Shillings. Now the given Number being duly stated and ranked according to the foregoing Directions, will stand thus,

$$\begin{array}{ccc} \text{yds.} & \text{s.} & \text{yds.} \\ 18 & \text{---} 72 & \text{---} 596 \end{array}$$

VII. In the Single Rule of Three Direct, if you Multiply the Second Number by the Third, or (which is all one) the Third Number by the second, and divide the Product thereof by the first, the Quotient thence arising is the fourth Proportional Number sought, or Answer to the Question. As in the foregoing Example, *viz.* If 18 Yards of Camblet cost 72 Shillings, what will 596 Yards cost at that Rate? The Number given in the Question being ranked according to the Directions given in the sixth Rule, multiply the second Number (72) by (596) the third Number, and the Product is 42912, which being divided by (18) the first Number the Quotient is 2384, which is the fourth Number or Answer to the Question. See the whole Operation as followeth, *viz.*

yds.

yds. *s.* *yds.*

18 give _____ -72_____ what will 596
 72

1192
4172

18) 42912 shill.

	—	69
<i>fa.</i>	3484	151
	shill.	72

VIII. When (accordig to the foregoing Directions) you have found out the *Answer* to the *Question* you are always to esteem it of the same Name that your *second* Number was of, or reduced to. So here in the foregoing Example, the *Answer* to the *Question* is 2384 *Shillings*, because the *second* Number is 72 *Shillings*. And if the *second* Number had been reduced into *Pence*, it makes 864, and then the *Answer* would have been 28608 *Pence*, as by the following Operation appears.

$\begin{array}{r} \text{yds.} \qquad \qquad \qquad \text{s.} \qquad \qquad \qquad \text{yds.} \\ 18 \text{ give } \underline{\hspace{1cm}} 72 \text{ what will } 506 \\ \qquad \qquad \qquad 12 \qquad \qquad \qquad 864 \\ \qquad \qquad \qquad \underline{\hspace{1cm}} \qquad \qquad \qquad \underline{\hspace{1cm}} \\ \qquad \qquad \qquad 86 \qquad \qquad \qquad 2384 \end{array}$

$$\begin{array}{r} 18) 514944 \\ \underline{154} \\ f.a. 23608 \quad 109 \\ \underline{144} \\ 0 \end{array}$$

Fac. 28608 Pence equal to 2384 Shillings.

Likewise

7. Chap. 7. *Rule of Three Direct.*

Likewise if the second Number had been reduced into *Farthings*, it would have been 3456, which being multiplied by (596) the third Number, the Product is 2059776, which being divided by (8) the first Number, the Quotient is 114432 *Farthings*, equal to 119 *l.* 4 *s.* as before, which you may prove at your Leisure.

IX. When the second Number consisteth of divers Denominations ; as, of *Pounds* and *Shillings*, or of *Pounds*, *Shillings* and *Pence*, then you must reduce it to the lowest Name mentioned, or lower if you please, and then multiply the second by the third, and divide the Product by the first, &c. as before directed.

Example.

If 26 Yards of Broad Cloath cost 12 *l.* 02 *s.* 08 *d.*
What will 248 Yards of the same cost at that Rate ?

The given Numbers in the *Example* being ranked according to the Directions given in the Sixth Rule foregoing, will stand thus :

yds.	l.	s.	d.	yds.
26	12	02	08	248

Hence the second Number consisteth of divers Denominations, viz. *Pounds*, *Shillings*, and *Pence*, therefore must it be reduced to the lowest Name mentioned, which is *Pence*, and it makes 2912, which being multiplied by (248) the third Number, the Product is 722176, which being divided by (26) the first Number, the Quotient is 27776 *Pence*, because the second Number was reduced into *Pence*, which is the Answer to the Question, and may be reduced to 115 *l.* 14 *s.* 08 *d.* As you may see by the following Operation.

E

yard

yrds.		l.	s.	d.		yrds.
20	—	give 12	—	02	—	08 — what 248
		20				
		—				
		242				
		12				
		—				
		2912				
		248				
		—				
		23296				
		11648				
		5824				
		—				
	26)	722167				
		202				
	12)	2776 d.	201			
		197				
	2 0)	231 4 : 8	156			
		—	—			
		115 : 14 : 8	0			
		l.	s.	d.		
		fa. 115 : 14 : 08				

X. If the *First* and *Third* Numbers, or either of them, consists of divers Denominations, then must they be both reduced to the lowest Denomination mentioned in either of them, as if the *First* Number be Hundred Weights only, and the *Third* be Hundreds, Quarters, and Pounds, then must they be both reduced into Pounds, because Pounds are mentioned in the *Third* Number. Or if the *First* and *Third* Numbers being of one kind, are notwithstanding of different Denominations : then must they be reduced to one Denomination,

ap. 7
Chap. 7. *The Rule of Three Direct.*

99

as if the *first* be Pounds of Weight, and the *third*
be Hundred Weights, then must the *third* Number
be reduced to Pounds as is the *first*.

Example III.

If 1 C. Weight of Tobacco cost 4 l. 5 s. 2 d. what will
34 C. 3 qrs. 18 lb. cost at that Rate?

In this Example, because the *third* Number has
pounds mentioned therein, therefore must the *first*
and *third* Numbers be both reduced to pounds, and
the *second* Number, which is 4 l. 5 s. 02 d. must
be reduced into pence by the Fifth Rule of Chap. V.
and then the *second* Number being multiplied by the
third, the Product is 3996020, which being divided
by the *first*, the Quotient is 35678 pence, which is
equal to 248 l. 13 s. 02 d. and 84 remaineth: and
how that or any other such like Remainder may be
ordered shall be taught by and by. See the follow-
ing Operation.

lb.	l.	s.	d.	C.	qr.	lb.
112 cost	4	5	2	34	3	18
	20			4		
	85			139		
	12			28		

1022 Pence.

1120

279

3910

1022

7820

7820

39100

112) 3996020

636

12) 35678 760

882

197|3 : 2 d. 980 84

Facit 148 : 13 : 2 $\frac{84}{12}$ 84 42*Example.*

If 14 lb. of Sugar cost 5 s. 3 d. what will 46 C. Weight cost at that Rate ?

In this Example the *third* Number must be reduced into *Pounds*, because the first Number is *Pounds*, and it makes 5152, and the second Number must be reduced into *Pence*, making 63, then the second Number being multiplied by the third ; the Product is 324576, which being divided by (14) the

first

ap. 7. Chap. 7. *Rule of Three Direct.* 101
 If the first Number, the Quotient is 23184 Pence, for the
 answer; which is equal to 96*l.* 12*s.* as by the fol-
 lowing Operation appears.

lb.	s.	d.	C.
4	Sugar 5	3	46
	12		112
			92
			506
			5152
			63
			11456
			30912
			14) 324576
			3) 23184 — 44
			25
			139 2
			56

Facit 96*l.* 12*s.* 0*d.*

XI. When you have multiplied the second Num-
 ber by the third, and divided the Product thereof by
 the first, if any thing remain after Division is ended,
 it is part of an Unit in the Quotient, and its Value
 may be found out thus, *viz.*

Multiply the said Remainder by the Parts of
 the next inferiour Denomination that are equal to
 an Unit of the Quotient, and divide that Product
 by the first Number, so shall the Quotient be
 the Value of the said Remainder in the said Parts,
 and if any thing yet remain, multiply it by the
 parts of the next inferiour Denomination, that are
 equal to an Unit of the last Quotient, and divide

E. 3

th

the Product by the said Number, &c. Proceed thus till you have brought it as low as you desire: And if any thing remain at last of all, it is the part of an Unit of the least Denomination, into which you reduce the said Remainder, and must be placed according to the Direction given in the Fourth Rule of the Fifth Chapter.

In the third Example foregoing, after the Division is ended, there is a Remainder of 84, which sheweth that the Answer to the Question is not exactly 35678 Pence, or 148 $l.$ 13 $s.$ 02 $d.$ as it is there found, but it is something more; therefore to find the value of this Remainder 84, I multiply it by 4, (because 35678 the said Quotient is Pence) and the Product is 336, which I divide by the first Number 112, and the Quotient is 3 Farthings, without any other Remainder, and so is the true Answer to that Question 148 $l.$ 13 $s.$ 02 $d.$ $\frac{3}{4}$. Mind the Operation of the next Example.

Example

Example V.

If 1 C. Weight of Currans cost 2 l. 14 s. what will
 24 C. 3 qrs 16 lb. cost at that Rate?

$$\begin{array}{r}
 \text{lb.} \quad \text{l.} \quad \text{s.} \\
 112 \quad \text{---} \quad 2 \quad \text{---} \quad 14 \\
 \quad \quad 20 \\
 \text{---} \\
 \quad \quad 54
 \end{array}$$

$$\begin{array}{r}
 \text{C.} \quad \text{qrs.} \quad \text{lb.} \\
 24 \quad \text{---} \quad 3 \quad \text{---} \quad 16 \\
 \quad \quad 4 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 96 \\
 28 \\
 \text{---} \\
 798
 \end{array}$$

$$\begin{array}{r}
 199 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 2788 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 54 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 11152 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 13940 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 112) \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 150552 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 385 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 \text{shill.} \quad 1344 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 495 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 472 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 \text{Facit} \left\{ \begin{array}{l} \text{pence} \quad 2 \\ \text{---} \end{array} \right.
 \end{array}$$

$$\begin{array}{r}
 24 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 \text{farth.} \quad 2 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 12 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 288 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 64 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 4 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 26 \\
 \text{---}
 \end{array}$$

$$\begin{array}{r}
 32
 \end{array}$$

In the Work of the foregoing Example, you
 may observe that the second Number is reduced

E 4

no

no lower than Shillings, making 54; therefore the Quotient is 1344 Shillings, equal to 67 *l.* 4 *s.* add there is a Remainder of 24: Therefore, to find out how many Pence is contained therein, I multiply it by 12, and the Product is 88, which being divided by 112, (because that is the first Number) the Quotient is 2 Pence, and there is a Remainder of 64, which I multiply by 4, (to find its Value in Farthings) and the Product is 256 which I divide again by 112, and the Quotient is 2 Farthings, and there is a Remainder of 32, which according to the fourth Rule of Chapter VI. is $\frac{2}{112}$ of a Farthing; and so the Answer to the Question 67 *l.* 4 *s.* 2 *d.* 2 *qrs.* $\frac{2}{112}$. The like may be observed of any other.

Example VI.

If 24 Yards of Camblet cost 4 *l.* 16 *s.* I demand how many Yards I may buy for 126 *l.* Facit 360 Yards. The Terms being ranked as is directed in the Sixth Rule of this Chapter, will stand thus, viz.

<i>l.</i>	<i>s.</i>	<i>yds.</i>	<i>l.</i>
4	16	24	126
20			20
			2520
66			24
			10080
			5040
			96) 60488
			288
			630
			00

Having thus demonstrated the Reason of the Single Rule of Three Direct in the Six foregoing Examples, I shall proceed now to propose several Questions

Chap. 7. *Rule of Three Direct.* 105

ens in the *Rule of Three* for the Learner's Practice, and only set down their *Facits*, as a further Help to them in the working of their Questions.

Question 1. If an Ounce of Silver cost 5 s. 4 d. what will 46 oz 15 *pro.* 12 gr. cost? *Facit* 12 l. 09 s. 5 d $\frac{288}{235}$.

Quest. 2. If 12 Yords of Broad-cloth cost 7 l. 6 s. I demand how much I ought to give for 26 Pieces, each Piece containing 27 Yards? *Facit* 427 l. 1 s.

Quest. 3. If 18 Yards of Cambrick cost 4 l. 13 s. I demand the Price of 73 Pieces, each Piece containing 34 Ells *Flemish*? The Ell *Flemish* being 3 quarters of a Yard? *Facit* 480 l. 17 s. 9 d.

Quest. 4. If 17 C. 3 qrs. 17 $\frac{1}{2}$ lb. of Tobacco cost 145 l. 12 s. I demand how much the Ounce stands me in at that Rate? *Facit* 1 d. $\frac{3664}{1735}$ per Ounce.

Quest 5. If 112 $\frac{1}{2}$ lb. of Lead cost 15 s. 11 d. I demand the Price of 54 Fother, each being 19 C. $\frac{1}{4}$? *Facit* 838 l. 0 s. 3 d.

Quest. 6. When 7 $\frac{1}{2}$ lb. of Tobacco cost 5 s. 9 d. $\frac{7}{8}$, what will 30 C. weight cost? *Facit* 139 l.

Quest 7 When the Tun of Wine cost 51 l. 14 s. what cost the Quart at that Rate? *Facit* 12 d $\frac{1}{2}$

Quest. 8. At a noble *per* Week, how many Months Board may I demand for 50 l? *Facit* 22 Months and 2 Weeks.

Quest. 9. A Grocer bought 30 Fraills of Raisins, each Frail weighing 91 $\frac{1}{2}$ lb weight, at 18 s. 8 d. *per* C. I demand how much they amount to? *Facit* 22 l. 15 s.

Quest. 10. What comes the Commission of 462 l. 11 s. 0 d. to at 3 $\frac{1}{2}$ *per Cent*? *Facit* 22 l. 9 s 9 d.

Quest. 11. What comes the Insurance of 375 l. 9 s. 4 d. to, at 3 Guinea's *per Cent.* the Guinea's at 21 s. 9 d. $\frac{1}{8}$? *Facit* 12 l. 5 s. 6 d.

Quest. 12. A Corn Factor bought 248 Quarters of Wheat for 511 *l.* 06 *s.* 04 *d.* for 100 Quarters of which he gave 33 *s.* 04 *d.* per Quarter, I demand how much he gave per Quarter for the Remainder? *facit* 2 *l.* 6 *s.* 6 *d.*

Quest. 13. If a Piece of Cloth cost 31 *l.* 5 *s.* I demand how many Yards were in the same, the Yard being valued at 12 *s.* 6 *d.* *facit* 34 Yards.

Quest. 14. If a Piece of Cloth cost 24 *l.* 5 *s.* 4 *d.* I demand how many Yards were contained in the same, when the Ell English is worth 17 *s.* 4 *d.*? *facit* 35 Yards.

Quest. 15. Bought 124 Pieces of Camblet for the Sum of 987 *l.* 14 *s.* 8 *d.* at 4 *s.* 8 *d.* per Yard, I demand how many Yards there were in all, and how many Ells *Flemish* there were in a Piece? *facit* 4233 Yards, and 45 $\frac{1}{2}$ Ells *Flemish* per Piece.

Quest. 16. A Gentleman hath an Estate of 1224 *l.* per Annum, and his Expences one Day with another amount to 1 *l.* 13 *s.* 4 *d.* I demand how much he layeth up at the Year's end to purchase with? *facit* 615 *l.* 13 *s.* 4 *d.*

Quest. 17. A Gentleman expendeth one Day with another 43 *s.* 6 *d.* $\frac{1}{2}$. and at the Year's end layeth up 850 *l.* I demand his Annual Estate? *facit* 1644 *l.* 12 *s.* 8 *d.* $\frac{1}{2}$ per Annum.

Quest. 18. Bought 3 Hogsheads of Nutmegs, viz. at 5 *s.* 7 *d.* the Ounce, I demand the Neat cost thereof?

	C.	qr.	lb.
No. 1	3	2	21
2	4	1	14
3	4	2	18
	12	2	25
		4	
		50	
		28	
		405	
		102	
		1425	
		16	
		8550	
		1425	

22800 at 5 s. 7 d. F. 6365 l.

Quest. 19. A Merchant consigns to his Factor in Spain 188 Cloths, with Commission for Sale at 23 l. 2 s. 2 d. per Cloth, and to make Returns from thence, the one half in Wines at 28 l. per Tun, and the other half in Sugar at 27 s. per C. Weight, I demand how much of each ought to be returned for the Cloths?

Answer. The whole Value of the Cloth is 4344 l. 7 s. 4 d. the half whereof is 2172 l. 2 s. 8 d. which will buy 77 $\frac{37}{20}$ Tuns of Wine at 28 l. per Tun, and the other half will buy 1609 $\frac{3}{4}$ Hundred Weight of Sugar.

Quest. 20. If 100 l. in 12 Months gain 6 l. Interest, what will be the Interest of 806 l. for the same time? *Facit* 53 l. 15 s. 2 d. $\frac{40}{100}$.

Quest.

Quest. 21. An Usurer putteth out 88*g* *l.* to Interest, and at the end of 12 Months he receives for Principal and Interest 932 *l.* 16 *s.* I demand at what Rate *per Cent. per Annum* he received Interest? *Facit* 6 *per Cent.*

Quest. 22. I demand what Principal in 12 Months will gain 64 *l.* 10 *s.* at the Rate of 6 *per Cent*? *Facit* 1055 *l.*

Quest. 23. An Orphan is indebted to his Guardian 51 *l.* and the Guardian having in his Hands 180 *l.* of the Orphan's, it is agreed between them, that the Guardian shall keep the same in his Hands 'till the said 51 *l.* be paid by the Interest thereof at 6 *per Cent. per Annum.* Now I demand how long he ought to keep the same at that Rate? *Facit* 8 Years and 6 Months.

Gain and Loss.

Quest. 24. A Draper buys 2795 $\frac{1}{2}$ Ells *Flemish* of Genting, at 22 *d.* $\frac{1}{2}$ the Ells *English.* It is required to know at what Price the Cloth must be sold out to gain 157 *l.* 10 *s.* *per Cent*? First find the Price it cost by the Rule of Three, 157 *l.* 4 *s.* 11 *d.* Then say if 100 *l.* give 15 *l.* 10 *s.* what will 157 *l.* 4 *s.* 11 *d.*? *Facit* 24 : 7 : 5, which add to 157 : : 4 : 11, makes 181 : 12 : 4. Or if 100 *l.* give 115 : 0, what will 157 : 4 : 11? *Facit* 18 : 12 : 4 which is answered at one Operation.

Loss and Gain.

Quest. 25. If the aforesaid Cloth were to be sold, so as to lose 15 *l.* 10 *s.* *per Cent.* First subtract 15 *l.* 10 *s.* out of a 100 *l.* *facit* 84 *l.* 18 *s.* Then say If 100 *l.* fall to 84 *l.* 10 *s.* what shall 157 *l.* 14 *s.* 11 *d.*? *facit* 132 *l.* 17 *s.* 6 *d.*

Fellowship.

Quest. 26. Three Merchants Company; A his Stock was 175 *l.* 12 *s.* B's 215 *l.* 19 *s.* 4 *d.* C's 150 *l.* 11 *s.* 9 *d.* they have gained together 209 *l.*

Chap 7. Rule of Three Direct. 109

11 s. 4 d. I demand each Man's Part of the said Gain
First add the several Stocks into one Total, which makes
541 l. 3 s. 1 d. then make Three several Questions
in the Rule of Three, viz.

	l.	s.	d.		l.	s.	d.		l.	s.	d.
If	541	: 3	: 1	give	209	: 11	: 4	what	175	: 12	: 4 A
If	541	: 3	: 1	give	209	: 11	: 4	what	214	: 19	: 4 B
If	541	: 3	: 1	give	209	: 11	: 4	what	150	: 11	: 9 C

Facit

Add all the Facits together, if it make up the
Money to be divided, your Sum is true. If you have
any Remains on the Divisions, add them up into one
Total. which divide by the common Divisor, and
the Quotient add to the lowest Denomination.

Fellowship with Time.

Quest. 27. Three Merchants Company. A, his
Stock was 109 l. 5 s. for 3 Months. B's 450 l. 7 s.
for 4 Months. C's 147 l. 12 s. for 6 Months, they
have gained 209 l. 7 s. 2 d. I demand each Man's
Part?

This is worked as the last precedent Question,
only each Man's Stock is multiplied by the time, viz.

A 109—05	B 450—7	C 147	12
3 mo.	4 mo.	6 mo.	

A 327—15	B 1801—8	C 885—12
B 1801—08		
C 885—12		

	l.	s.	d.		l.	s.	d.
If	3014	: 15	gain	309	: 7	: 2	what will 327 : 15 A
If	3014	: 15	gain	309	: 7	: 2	what will 1801 : 08 B
If	3014	: 15	gain	209	: 7	: 2	what will 885 : 12 C

Facit.

Add

Add all the *Facits* together, and if it make the given Sum 209 l. 7 s. 2 d. your Work is true, otherwise false.

The Proof of the Single Rule of Three Direct.

To prove a Question in the *Single Rule of Three Direct*; multiply the fourth Number (or Answer to the Question) by the first, and if the Product thereof be equal to the Product of the second and third, then is the Operation truly performed, otherwise not; as in the first *Example* of this Chapter, *viz.*

If 18 Yards cost 72 Shillings, what will 596 Yards cost at that Rate? The Answer there found is 28608 Pence, which is the fourth Number. Now the Product of the first and fourth, *viz.* 28608 by 18 is 514944, which is equal to the Product of the second and third, *viz.* 864 by 596, as you may see by the following Operation, where the second Number, *viz.* 72 Shillings is reduced into 864 Pence.

<i>yrds.</i>	<i>d.</i>	<i>yrds.</i>	<i>d.</i>
18	864	596	28608
	596		18
	1184		228864
	7776		28608
	4320		514944
	514944		

And here Note, That if any Thing remain after Division is ended, it must be added to the Product of the first and fourth Numbers; and then must that Sum be equal to the Product of the second and third. As in the third *Example* of this Chapter, which is, If 1 C. Weight of Tobacco cost 4 l. 15 s. 2 d. what will 34 C. 3 qrs. 18 lb cost?

The

7.
gi-
er-

Chap. 7. *Rule of Three Inverse.* 111

The 3 given Numbers being reduced, are 112 l. 1022 d. and 3910 l. and the fourth Number or Answer to the Question is there found to be 35678 d. and the Remainder is 84; the Product of the second and third is 3996020; and the Product of the first and fourth is 3995936, to which adding the Remainder, the Sum is 3996020, equal to the Product of the second and third, which proves the Work to be true.

l.	d.	l.	d.
112	1022	3910	35678
	1022		112
	7820		71335
	7820		35678
	39100		35678
	3996020		3995936
	remains	add	84
			3996020

C H A P. VIII.

The Single Rule of Three Inverse.

I. **T**HE *Single Rule of Three Inverse*, is when the fourth Number, or Number sought ought to bear such Proportion to the first, as the second doth to the third.

II. When a Question in the *Single Rule of Three* is stated, consider whether the fourth Number (or Answer to the Question) ought to be more or less than the second Number, which upon a little Consideration you may discover. If it ought to be more than the second, then must the lesser Extream be the Divisor, and if it ought to be lesser than

the second, then must the biggest of the Extreame be the Divisor, (in this Case the first and third Numbers are called Extreame) and if it fall out that the third Number is the Divisor, that Question is said to be of *The Single Rule of Three Inverse*: As in the following Examples.

Example I.

If 30 Men can build a Wall in 32 days, I demand in how many days 60 Men may do the same?

The given Numbers being ranked according to the sixth Rule of the seventh Chapter, will stand as followeth:

Men	Days	Men
30	32	60

Then I consider whether 60 Men will do it in more or less days than 32. and find that they will require less time than 32 days (for the more the Men, the lesser the Time) wherefore 60, which is the biggest Extreame, must be the Divisor, and the first and third must be multiplied together, and their Product, which is 960, being divided by the third Number 60, the Quotient is 16 Days, and in so long time will 60 Men finish the said Work. See the following Operation.

Men	Days	Men
30	32	60
30		
60) 960		
Fac. 16 Days.		

Example

Example II.

If 100 *l.* in 12 Months gain 10 *l.* for the Interest thereof, I demand what Principal will gain the same Interest in 8 Months?

Here it being required what Principal will gain 10 *l.* in 8 Months, therefore must 100 *l.* Principal be the second Number, according to the Directions in the Sixth Rule in the Seventh Chapter, and the Numbers being ranked accordingly, will stand thus;

Mon.	<i>l.</i>	Mon.
12	100	8

Here I consider, that the shorter the Time, the more must be the Principal to gain the same Interest; wherefore the lesser Extream must be the Divisor, which here is (8) the third Number, therefore the first and second, viz. 12 and 100 must be multiplied the one by the other, and the Product is 1200, which being divided by (8) the third Number, the Quotient is 150 *l.* and so much will gain 10 *l.* Interest in 8 Months at 10 per Cent. per Annum: See the following Work.

12	100	8
12		
8)	1200	
Facit 150		

Example III.

Lent my Friend 120 *l.* for 6 Months, he promising to do me the like Courtesie another time; and not long after I had occasion for a Sum of Money for 9 Months: I demand how much he ought to lend me for that time, to retaliate my former Kindness?

Facit

Facit 80 l. The longer the Time, the Lesser ought the Sum of Money to be.

Example IV.

A Footman performs a Journey in 12 Days, when the Day is 15 Hours long, I demand in how many Days he may perform the same when the Day is 10 Hours long?

Facit 18 Days. The shorter the Days, the more Days will the Journey require.

Example V.

How many Yards of Matting, that is half Yard wide, is enough to cover a Floor that is 16 Foot wide, and 28 Foot long?

Facit $298 \frac{2}{3}$ Yards of Matting.

Example VI.

Suppose that (according to the Statute) when the Bushel of Wheat cost 4 s. the Penny-Loaf ought to weigh Nine Ounces, I demand what the Price of the Bushel ought to be, when the Penny-Loaf weigheth 12 Ounces?

Facit 3 s. per Bushel.

Example VII.

If when the Tun of Wine cost 45 l. a certain Quantity worth 25 s. is sufficient for the Accommodation of 20 Men, I demand how many Men the same 25 s worth will suffice when the Tun is worth 30 l?

Facit 30 Men; for the cheaper the Wine, the more may be bought for the same Money.

Example VIII.

If when the Tun of Wine cost 45 l. a Quantity worth 50 s. is enough for the Entertainment of 40 Men, I demand the Price of the Tun when 50 s. worth is enough for 90 Men? Facit 20 l. per Tun.

Example

Example IX.

If 60 Ells at London be equal to 100 Ells at Antwerp, and each Ell at London contains 20 Nails of an English Yard, I demand how many such Nails the Ell of Antwerp contains? Facit 12.

Example X.

If for 5 l. 3 s. 4 d. I can have 10 C. Weight carried 140 Miles, I demand how many Miles I may have 14 C. Weight carried for the same Money? Facit 100 Miles.

The Proof of the Single Rule of Three Inverse.

If the Product of the Fourth Term multiplied by the Third, be equal to the Product of the Second multiplied by the First, then is the Work truly performed, otherwise not.

Let us prove the first Example of this Chapter, viz. If 30 Men can build a Wall in 32 Days, I demand in how many Days 60 Men may do the same? The Answer is there found to be 16 Days, and the Four Terms being duly ranked, stand as followeth.

Men	Days	Men	Days
32	32	60	16
30			60
960		960	

The fourth Term (16) being multiplied by (60) the third Term, is 960, which is equal to the Product of (32) the second Term, by (30) the first.

C H A P. IX.

The Double Rule of Three Direct.

I. **T**HE Double Rule of Three, is when there are Five Numbers given, to find out a Sixth in proportion thereunto.

II A Question in the Double Rule of Three may be resolved by Two Single Rules of Three, or by One Rule of Three composed of the Five given Numbers.

III. When a Question in the Double Rule of Three may be solved by Two Single Rules of Three Direct, that Question is said to belong to the Double Rule of Three Direct.

IV. Of the Five Numbers given in the Double Rule of Three, Three of them always imply a Supposition, as the other Two a Demand. As in the following Example :

If 16 Men can reap 96 Acres of Wheat in 36 Days, I demand, How many Acres 64 Men may reap in 48 Days ?

Here the Supposition is, *If, or Suppose 16 Men reap 96 Acres in 36 Days*, and the Demand is, *How many Acres 64 Men reap in 48 Days ?*

V. When you would solve a Question in the Double Rule of Three, the given Numbers are to be so ranked, that the First and Third may be of one Denomination, and the Second Number must be of the same Quality, Name, or Denomination with the Number sought; and Note, That the First and Second Numbers must be always of the Supposition, and the Third of the Demand. So likewise must the Fourth Number be of the Supposition, and the Fifth of the Demand, and both of one Denomination; so may each Question be solved by Two single Rules of Three, two different ways.

As

Chap. 9. of Three Direct.

117

As in the Question foregoing, which being again repeated, is as followeth.

If 16 Men can reap 96 Acres of Wheat in 36 Days, How many Acres may 64 Men reap in 48 Days? The Numbers being ranked according to the foregoing Directions, will stand as followeth.

Men	Acres	Men
16	96	64
Days 36		48 Days
Or thus,		
Days	Acres	Days
36	96	48
Men 16		64 Men

VI. When a Question in the Double Rule of Three is to be solved at Two several Operations in the Single Rule of Three, the Answer to the first Question must be the second Number in the second Question, and the fourth and fifth Numbers must be the first and third in the second Question.

So in the first Order of ranking the given Numbers in the foregoing Question, the three first Numbers are 16—96—64, wherein is implied this Question, viz. If 16 Men can reap 96 Acres, How much may 64 reap in the same time, viz. in 36 Days? Multiply and divide according to the Directions given in the Seventh Rule of the Seventh Chapter, and you will find the Answer to be 384 Acres; so that now I have found how many Acres 64 Men may reap in 36 Days; but by the Question, it is required to know how much they can reap in 48 Days?

Therefore I say again by the Single Rule of Three, If 36 Days will reap 384 Acres, How many may be done in 48 days? Multiply and divide, and you will find the Answer to the Question to be 512 Acres, and so many may 64 Men reap in 48 Days, if 16 Men can reap 96 Acres in 36 Days. See the whole Work as followeth.

Men

Men	Acres	Men
16	96	64
Days 36		48 Days
16	96	64
	96	
	384	
	576	
	16) 6144	
	134	
Facit 384 Acres.	64	
	0	

Days	Acres	Days
36	384	48
		384
		3072
		1536
	36)	18432
		43
Facit 512 Acres		72
		0

In the second stating of the above Work, I multiply 384 by 48 to save Paper; for if the two Numbers be multiplied together, it is indifferent whether the Multiplicand or Multiplier be placed uppermost.

Or if the Five given Numbers of the foregoing Question had been ranked according to the Second Method laid down at the latter end of the Fifth Rule, the Answer would have been the same, and the Operation as followeth.

Days	Acres	Days
36	96	48
Men 16		64
36	96	48
	96	
	288	
	432	
	36) 4008	
	100	
Facit 384 Acr.	288	
	0	

Days	Acres	Days
16	128	64
		128
		512
		768
	16)	8192
		19
Facit 512 Acr.		32
		0

I doubt

Chap. 9. Of Three Inverse.

119

I doubt not, but that by the Operation before-going, this Rule is sufficiently illustrated; but for the Learners further Experience herein, I shall propound several other *Examples*, and only give their Answers, leaving the Operation to the Industrious Learner.

Example 1. I demand the Interest of 75 l. for 18 Months, after the Rate of 6 per. Cent. per Annum.

This Question may be more intelligibly stated thus, viz. If 100 l. in 12 Months gains 6 l. Interest, What will 75 l. gain in 18 Months at that Rate? Facit 6 l. 15 s.

Example 2. If 12 Men can reap 48 Acres of Wheat in 18 Days, I demand how many Acres 36 Men may reap in 24 Days? Facit 192 Acres.

Example 3. If 3 Quarters of Malt is sufficient for a Family of Six Persons for Two Months, How many Quarters is enough for a Family of 18 Persons for 12 Months? Facit 54 Quarters.

Example 4. If 8 Reapers have 3 l. 4 s. for 4 Days Work, I demand how much 24 Men will have for 16 Days Work? Facit 38 l. 8 s.

Example 5. If 336 lb of Bread is sufficient for 56 Men for 12 Days, I demand how much will serve 460 Men 96 Days? Facit 22080 lb of Bread.

Example 6. If 40 Bushels of Oats be enough for 8 Horses 20 Days, I demand how many Bushels will serve 48 Horses 12 Days? Facit 144 Bushels.

Example 7. A Banker took in 250 l. to pay Interest for the same, and at the End of 18 Months he paid 272 l. 2 s. for Principal and Interest, I demand at what Rate per Cent. per Annum, he paid Interest.

C H A P.

C H A P. X.

The Double Rule of Three Inverse.

I. **W**HEN a Question in the *Double Rule of Three* being solved at Two Single Rules, as is taught in the foregoing Chapter, hath one of those Single Rules Inverse, (for they are never both Inverse) then is that Question said to be of the *Double Rule of Three Inverse*.

II. A Question in the *Double Rule of Three Inverse*, may be stated two several Ways, as well as a Question in the *Double Rule Direct*, and so the Inverted Proposition may be either in the first or second Operation at pleasure.

Example 1. *If a Footman travel 240 Miles in 8 Days, when the Day is 10 Hours long, I demand in how many Days he may travel 720 Miles, when the Day is 15 hours long?*

The given Numbers being ranked according to the Fifth Rule of the Ninth Chapter, will stand as followeth.

Miles	Days	Miles
240	8	720
Hours 10		15

Or thus,

Hours	Days	Hours
10	8	15
Miles 240		720 Miles

Here

Here according to the first manner of ranking the given Terms, the Inverted Proportion is in the second single Operation.

III. You may also work the Double Rule of Three, either *Direct* or *Inverse* at one Operation, by the *Compound Rule of five Numbers*, observing to rank the several Terms as is before taught in the Fifth Rule of the Ninth Chapter.

IV. And if your Question be of the Double Rule of Three *Direct*, multiply the Three last Terms together for Dividend, and the two first for Divisor, as in the following Examples, *viz.*

If 100 l. in 12 Months require 6 l. Interest, How much Interest will 50 l. require in 10 Months?

l.	mo.	l.	l.
100	12	6	50
10	10		10 m.
		100	
		12	
		6	
Factt 2 l. 10 s. 12		00	
			500
			6
			3000
			210

V. But if your Question be of the *Rule of Three Inverse*, multiply the first, second, and last Numbers together for Dividend, and the third and fourth, for Divisor, as in the following Example.

F

Example

Example. If 50*l.* in 10 Months require 2*l.* 10*s.* Interest, Of what Principal shall the Interest of 6*l.* make in 12 Months?

<i>l.</i>	<i>mo.</i>	<i>l.</i>	<i>s.</i>
If 50	10	2	10
	12	6	

Facit 100*l.*

<i>l.</i>	<i>s.</i>	
2	10	500
	12	6
	30	3000
Facit		100

This last being a Question in the Rule of Three Inverse, according to the Directions given in the Fifth Rule of this Chapter, I multiply the first, second, and last Numbers together for a Dividend, which produces 3000. Then I multiply 2*l.* 10*s.* my third Number, by 12, my fourth Number; and say 12 times 10*s.* is 120, I put down a (0) and carry 6*l.* to the place of Pounds, and say, 12 times 2 is 24, and 6 I carried, is 30 for my Divisor. Then I divide, and the Quotient is 100*l.* being the Principal that is 6*l.* Interest will make in 12 Months, which was to be proved.

But a more particular Application shall be made of the Double Rule of Three, when we come to treat of Simple Interest.

CHAP. XI. Of EXCHANGE.

HAVING explained the Nature of the Rule of Three, and the manner of resolving Questions therein, I am naturally led to treat of its particular Use in the Exchange of Coins.

In the Exchange of Coins, it is necessary that the *Par* or *Value* of the *Money* in each Place be exactly known; For the Word *Par* signifies to equalize the Money of Exchange from one *Place* with that of another *Place*. As when I take up so much *Money per* Exchange in one *place*, to pay the just *value* thereof in another kind of *Money*, in another *place*, without having Respect to the *Price* Current of Exchange for the same, but only to what the Money does currently pass for in each place. From whence may be easily found out the *Profit and Loss* of all *Moneys* drawn, or remitted by *Exchange*. But this *Par* being grounded principally upon the *Current Value* of Coin, the plenty and scarcity thereof, the Rising and Falling, Inchancement and Debasement of the same, it must necessarily follow, that the Value of Coin is subject unto Change. An Example whereof you have in *France*, where their Coin has been Changed, Inchanced and Lowered for several Times in a few Years; and in the Year 1702. the French Crown which was 60 *Sous* or 3 *Livres*, is now raised to 75 *Sous*, or 3 *Livres* 15 *Sous*.

The Denomination in which *England*, and the following Places exchange each with other, are, viz.

The Exchange of Monies from *London* to *Antwerp*, *Amsterdam*, *Hamburg*, *Lisle*, *Middleburgh* and other Parts of *Flanders*, and *Holland* is Valued on the Pound Sterling of 20 Shillings; That is, to pay

after the Rate of so many Shillings, and Pence *Flemish* for every Pound Sterling.

The Exchange from London to Paris, Roan, and most parts of France is Valued on the French Crown at 54 d. that is, to pay so many Pence, or so many Shillings and Pence Sterling, for the French Crown.

The Exchange from London to Venice is made on the Ducat at 52 d. Sterling, to pay so many Pence and parts of a Penny Sterling for every Ducat.

The Exchange from London to Leghorn, Genoa, Cales, Madrid, and other parts of Spain, is made on the Dollar or Piece of Eight, at 54 d. Sterling, that is to pay so many Pence or parts of a penny Sterling for every Dollar.

The P A R at Antwerp, Amsterdam, Hamburg, Lisle, Middelburgh and other parts of Flanders with our Pound Sterling, is thirty three Shillings four Pence *Flemish*, for a pound Sterling, which thirty three Shillings four pence, do make 10 Guilders, at two Shillings Sterling the Guilder, or 10 Livres *Tournois*.

The P A R at Paris, Roan, and other parts of France, has been reckoned sometimes at 71 Sous, the Crown of 3 Livres *Tournois*, generally at 60 Sous, the Crown of 3 Livres, every Livre valued at 1 Shilling 6 pence Sterling, the Crown valued 4 s. 6 d. Sterling.

The P A R at Leghorn, Madrid, Cales, Genoa, is at 54 pence Sterling for the Dollar or Piece of Eight.

The P A R at Venice with our Sterling Money is at 6 Livres 4 Sous of Venice per Ducat, or 51 pence Sterling sometimes 52 pence.

The Hamburg P A R is sometimes reckoned at four Rix Dollars and a half, which makes 32 Shillings *Flemish* for 20 Shillings Sterling.

The P A R at Lisbon is at 6 s. 8 d. $\frac{1}{2}$. Sterling on the Milrea or 1000 Reas.

The P A R at Oporto is the same as that at Lisbon.

The

Cha

The V

Holland and Flanders.

France.

Spain.

Chap. II. Value of Foreign Coin, &c. 125

The Value of the most usual Coins with which England does chiefly Exchange, are, viz.

Sterling Money.

s. d.

Holland and Flanders.

- 1 Stiver is ————— 0 - 1 $\frac{1}{2}$
- 6 Stivers of 1 Shilling Flemish is — 0 : 7 $\frac{1}{2}$
- 20 Stivers is 1 Guilder or — 2 : 0
- 6 Guilders a pound Flem. of 20 s. is — 12 : 0
- 33 Shill. 4 d. Flemish is — 20 : 0
- 1 Zeland common Dollar is — 3 : 0
- 1 Ducatoon — 6 : 0
- 1 Specie Dollar — 5 : 0

s. d.

France.

- 12 Deniers, or 1 Soulz is — 0 : 0 3 $\frac{1}{2}$
- 20 Soulz, or 1 Livre is — 1 : 6
- 3 Livres, or 1 French Crown — 4 : 6

Sterling Money.

s. d. q.

Spain.

- A Mervid is about $\frac{1}{8}$ and $\frac{1}{4}$ of $\frac{1}{8}$ d. — 0 : 8 $\frac{5}{8}$
- 34 Mervides is a Rial, or about — 0 : 4 $\frac{3}{4}$
- 11 Rials Plate is 1 Ducat, or — 4 : 4 $\frac{1}{4}$
- 10 Rials Plate 1 peice of Eight. or — 4 : 0
- 1 Rial Copper (is called) Vellon or — 0 : 3 $\frac{1}{8}$
- 15 Rials Copper 1 pc. of Eight is about 4 : 0

* * Note. The Rial was formerly valued at 6 Pence Sterling, or very near it, and then 8 Rials was 1 Piece of $\frac{3}{4}$, but the Money is of late Years altered.

Sterling Money.

s. d.

Portug.

- 12 $\frac{1}{2}$ Reas of Portugal — 0 : 1
- 1 Mil Rea, or 1000 Reas — 6 : 8
- 1 Festoon is — 1 : 3

F 3

1 Livre

		Sterling Money.	
		s.	d.
Italy.	1 Livre at Leghorn is	0	9
	1 Crown Current at Florence is	5	3
	1 Ducat du Banco at Venice	4	4
	1 St. Mark	2	10
	1 Palermo Florin is	2	6
Germany.	1 Rix-Dollar of the Empire	4	5 $\frac{3}{4}$
	4 $\frac{1}{2}$ Rix-Dollars make 32 Flem. } at Hamburgh, &c.	20	0
	1 Guilder of Noremburgh is	7	1

A Merchant in London remits to Rotterdam 375 l. 10 s. Sterling, at 34 s. 8 d. Flemish for 20 Shillings Sterling, How many Guilders Flemish must be paid in Rotterdam, and what is gained per Exchange?

s.	s.	d.	l.	s.	d.
20	34	: 8	Flem. what	375	: 10 : 0
	12			20	

416

7510

416

45060

7510

30040

Guilders : Stivers

facit 3905 : 4

2|0) 312416,0

2) 156208

2|0) 7810|4

3905

To

Money. To find the *Gain* or *Loss* in one Pound, subtract
 d. 33 s. 4 d. out of 34 s. 8 d. the Course of Exchange,
 9 the Difference is 1 s. 4 d. *Flemish* per Pound, and so
 3 much Gain is the Course of Exchange in our Favour.

4 If the Course of the Exchange be under Par, it
 10 must by party of Reason become a *Loss* to us, and
 6 then the Course of Exchange is to our Prejudice.

The like is to be observed for the Coins Exchan-
 ged in all other Countries.

I will give but one Example of *Loss* by Exchange,
 by which, with the foregoing Example of *Gain*, the
 Ingenious may with Ease, travel through the general
 Course of Exchange with all Countries.

75 l. A Merchant in London remits a Bill of Exchange
 billings id in to Amsterdam for 297 l. 15 s. Sterling, at 31 s. 3 d.
Flemish for 20 s Sterling, I demand how much *Flemish*
 Money was paid for the said Bill in Amsterdam, and
 what is lost per Pound by the Exchange?

s.	s.	d	l.	s.
20	31	:	3 Flem.	297 : 13 Sterling.

Guild. Skill.

Answer 2791 : 8 paid, and
 2 s. 1 d. *Flem.* per Pound lost by
 the Exchange.

PRACTICAL TABLE.

s.	d.	q.	d.	q.	lb. C. wt.
10	0	$\frac{1}{3}$	6	$\frac{1}{2}$	56 $\frac{1}{2}$
6	8	$\frac{1}{3}$	4	$\frac{1}{3}$	8 $\frac{1}{3}$
5	0	$\frac{1}{4}$	3	$\frac{1}{4}$	28 $\frac{1}{4}$
4	0	$\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{1}{8}$	14 $\frac{1}{8}$
3	4	$\frac{1}{8}$	1	$\frac{1}{3}$	16 $\frac{1}{3}$
2	6	$\frac{1}{6}$			8 $\frac{1}{2}$
2	0	$\frac{1}{6}$			7 $\frac{1}{6}$
1	8	$\frac{1}{8}$			

1. When the given Price is Pence, take your Parts in Shillings, the Product divided by 20, gives the Answer in Pounds.

Or, You may bring it into Pounds, at once, by cutting off the last Figure, and by considering that 240 Pence is one Pound, whereof 8 d. is $\frac{1}{3}$. 6 d. is $\frac{1}{4}$. 4 d. is $\frac{1}{6}$. 3 d. is $\frac{1}{8}$. 2 d. is $\frac{1}{12}$.

<i>Example.</i>		716 Ells at 3 d.
254 lb of Tobacco	at 1 d.	— s, d.
1 $\frac{1}{2}$ 2 1 : d.		3 $\frac{1}{2}$ l. 8 : 19 : 0 facit.
l. 1 : 1 : 2 facit.		215 lb. at 4 d.
254 lb at 2 d.		d. — s. d.
d. 42 : 4		4 $\frac{1}{2}$ l. 3 : 11 : 8 facit.
2		643 Gal. at 6 d.
l. 2 : 2 : 4 facit.		d. 6 $\frac{1}{2}$ l. 16 : 1 : 6 facit.

The Three last Examples are brought into Pounds at one Operation, after which manner any Sum in Practice may be readily cast up.

Here you may see that 254 lb of Tobacco at 1 d . a Pound, divided by the $\frac{1}{20}$, gives 21 s . 2 d . and that divided by 20 (by cutting off the last Figure, and taking $\frac{1}{2}$ of it) gives 1 l . 1 s . 2 d . the Price of 254 lb of Tobacco; and for 2 d . a lb . take the $\frac{1}{6}$; because 2 d . is the $\frac{1}{6}$ part of a Shilling, and for 3 d . a lb take $\frac{1}{4}$; and 10 for the others at 4 d . and 6 d .

II. When the given Price are such pence as are no even part of a Shilling, take first the greatest even part of a Shilling, and then part of that part; add them together, and divide the Product by 20, or cut off the last Figure, and take $\frac{1}{2}$.

d	2121 Ells at 5 d.	
4	707	
1	176 : 9 d.	
—	—	
5	86 3 : 9	
—	—	
	44 : 3 : 9 facit.	

748 lb at 7 d.	
6 $\frac{1}{2}$	392
1 $\frac{1}{2}$	65 : 4 d
—	—
1	457 : 4 d.
—	—
	22 : 17 : 4 facit.

254 lb . of Tobacco at 9 d . and 10 $\frac{3}{4}$ a lb .

7	—	d . 254 at 10 d . $\frac{3}{4}$
6	127	
3	63 : 6	$6\frac{1}{2}$ 127 Shill. in 254 sixpences.
—	—	$4\frac{1}{2}$ 84--8 in 254 groats.
9	1910 : 6	$\frac{1}{2}$ 10--7 in 254 half-pence.
$\frac{1}{4}$	—	$\frac{1}{2}$ 5--3 $\frac{1}{2}$ in 254 farthings.
	9:10:6 fa .	
		$2 27 : 6\frac{1}{2}$
		$11 7 : 6\frac{1}{2}$ $facit$.

Demonstration. In 154 lb . of Tobacco at 10 d . $\frac{3}{4}$ a lb . there must be 254 Sixpences, which is 127 Shillings, and 254 Groats, which is 84 s . 8 d . and 254 Half-pence, which is 10 s . 7 d . and 254 Farthings, which is 5 s . 3 d . $\frac{1}{2}$; all these added together makes 227 s . 6 d . $\frac{1}{2}$, which divided by 20, gives the $facit$ 11 l . 7 s . 6 d . $\frac{1}{2}$.

	614 lb . at 11 d .		563 lb at 12 d . $\frac{1}{2}$.
6	$\frac{1}{2}$ 307	6	$\frac{1}{2}$ 281 : 6 d .
4	$\frac{1}{3}$ 204 : 8 d .	4	$\frac{1}{3}$ 87 : 8
1	$\frac{1}{4}$ 51 : 2	$\frac{1}{2}$	$\frac{1}{4}$ 70 : 4 $\frac{1}{2}$
—	—	—	—
11	5612 : 10		539 : 6 $\frac{1}{2}$
	2812 : 10 $facit$.		26319 : 6 $\frac{1}{2}$ $facit$.

III. If the given Price be any Number of Pence above 1 s . and less than 2 s . take the Aliquot parts in pence (as in the last Precedent) to which add the given Quantity for the 1 s . and proceed as before.

Example

Example.

$d.$	$\frac{1}{4}$	$154 \text{ lb. at } 15 d.$ $65 : 6$ $31 7 : 6$ $15 : 15 : 6 \text{ facit}$	$\frac{1}{3}$ $\frac{1}{4}$	$254 \text{ at } 17 d.$ $84 : 8$ $21 : 2$ $35 9 : 10$ $17 : 19 : 10 \text{ facit.}$
------	---------------	--	--------------------------------	---

$\frac{1}{2}$	$264 yds, \text{ at } 18 d.$ 32 $39 3$ $19 : 16 : 0 \text{ facit.}$	$\frac{1}{2}$ $\frac{1}{8}$	$295 \text{ gall. at } 9 d.$ $27 : 6$ $24 : 7$ $46 7 : 1$ $23 : 7 : 1 \text{ facit.}$
---------------	--	--------------------------------	---

$\frac{1}{2}$ $\frac{1}{3}$ $\frac{1}{8}$	$672 \text{ lb at } 22 d. \frac{3}{4}$ 336 224 42 1174 $63 : 14 : 0 \text{ facit.}$	$\frac{1}{2}$ $\frac{1}{3}$ $\frac{1}{4}$ $\frac{1}{4}$	$456 \text{ Ells at } 23 d. \frac{3}{4}$ 228 152 38 $9 : 6$ $88 3$ $4 3 : 3 : 6 \text{ facit.}$
---	--	--	---

In 672 —. at 22 d. $\frac{3}{4}$ a —. I take $\frac{1}{2}$ for 6 d. the $\frac{1}{3}$ for 4 d. and the $\frac{1}{8}$ for the $\frac{3}{4}$, because $\frac{1}{2}$ is the $\frac{1}{2}$ of 6 d, by which you will find that in 672 Sixpence the

there is 336 Shillings, and in 672 Groats there is 224 Shillings, and in 672 Three Farthings there is 42 Shillings.

IV. If the given Price be such Shillings as are an even part of a Pound Sterling, take such a part of the given Quantity, and the Quotient is Pounds.

Ells.	s.	d.	Yrds.
433	1	:	271 at 2 s.
$\frac{1}{12}$ 36	:	4	27 : 20 facit
674	at 2 s.	6 d.	495 at 3 s. 4 d.
$\frac{1}{3}$ 84	:	5	82 : 10 : 0 facit.

Crowns.	Dollars.
457 at 5 s.	612 at 4 s.
$\frac{1}{4}$ 114	$\frac{1}{5}$ 122
:	8
5 : 0 facit.	122 : 8 : 0 facit.
295 at 6 s. 8 d.	372 at 10 s.
$\frac{1}{3}$ 98	$\frac{1}{3}$ 186
:	0
6 : 8 facit.	186 : 0 : 0 facit.

In this first Example of 434 Ells, at 1 s. 8 d. I take the $\frac{1}{12}$, because 1 s. 8 d. is the $\frac{1}{12}$ of 2 l. and say, 12 in 43 is 3 times, rest 7. which makes the 4 to be 74; then 12 in 74, is 6 times, rest 2, which is 2 l. that I turn into Shillings, and say, 12 in 40 s. is 3 time, and there rests 4 s. which I turn into Pence, and it makes 48 Pence; then 12 in 48 is 4 times, and the Facit is 36 l. 3 s. 4 d.

Chap. 12. Rules of Practice.

133

V If the given Price be such Shillings and Pence as are no even Parts of a Pound, multiply the given Quantity by the Number of Shillings, and take the Aliquot parts of Pence, and proceed according to the Second Rule of this Chapter.

	Ells.
	375 at 8 s. 6 d.
	8
$\frac{1}{2}$	3000
	187 : 6
	3187 : 7
	15 : 7 : 6 facit.

	Ells.
	493 at 15 s. 10 d.
	15
	2465
	493
	246 : 0 d.
	164 : 4 d.
	780 5 : 10
	390 : 5 : 10 facit.

	C.	s.	d.
	295 at	12	9
	12		
$\frac{1}{2}$	3540		
	174 :		
	73 : 9		
	376 1 : 3		
	188 1 : 3 facit.		

	C.	s.	d.
	214 at	7	11
	7		
	1498		
	107		
	53 : 6		
	35 : 8		
	169 4 : 2		
	84 14 : 2 facit.		

VI. If your given Price be any Number of Pounds, Shillings and Pence; reduce first your Pounds and Shillings into Shillings, and proceed according to the last Rule.

Pieces	l.	s.	d.	Tun.	l.	s.	d.
754 at 4—03—7				176 at 3—7—10			
83 20				67 20			
2262 83				1232 67			
6 32				1056			
$\frac{1}{2}$ 377							
$\frac{1}{4}$ 62 : 10				11792			
				88			
6302 1 : 10				$\frac{1}{2}$ 58 : 8			
3151 : 1 : 10 : facit.				1193 8 : 8			
				596 : 18 : 8 facit.			

VII. If your given Price be any Number of Pounds, and exceeding Five Pounds, then multiply your given Quantity by the Number of the Pounds, and take your Aliquot part in Shillings and Pence, viz.

C.	l.	s.	d.	bbheads.	l.	s.	d.
74 at 11—12—6				394 at 16—16—3			
11				16			
s. 814				2364			
$\frac{1}{2}$ 37 d.				394			
$\frac{1}{4}$ 9 : 5 : 0				$\frac{1}{2}$ 194			
				$\frac{1}{4}$ 98 : 10			
l. 860 : 5 : 0 facit.				$\frac{1}{3}$ 24 : 12 : 6			
				8 : 4 : 2			
				6632 : 6 : 8			

VIII. If the given Quantity be any Number of C. qrs. or H . or Tun. C. qrs. and H . &c. work as before where no part is, and take your Aliquot Parts in Quarters and Pounds, or in C. qrs. and H . and add them to your first Work. An Example or two will make this plain.

C.	s.	d.
75 $\frac{1}{2}$ at 22	:	6
22		
	11	: 3
150		
150		
$\frac{1}{2}$ 37	:	6
	11	: 3
169	8	: 9
84	:	18 9 facit

C.	s.	d.
63 $\frac{3}{4}$ at 12	:	10
12		
	6	: 5
756		
$\frac{1}{2}$ 31	:	6
$\frac{1}{3}$ 21	:	0
	9	: 7 $\frac{1}{2}$
9	:	7 $\frac{1}{2}$
81	8	: 1 $\frac{1}{2}$ facit.
40	: 18	: 1 $\frac{1}{2}$ facit.

In the Example of 63 C. $\frac{3}{4}$ at 12 s. 10 d. the C. weight, I multiply the C. by 12 s. and take the parts in Pence for the odd Pence; then for the $\frac{3}{4}$ of a C. I first take the $\frac{1}{2}$ of the Price of a C. and that makes 6 s. 5 d the Price of $\frac{1}{2}$ a C. and then I take the $\frac{1}{4}$ of that; which gives 3 s. 2 d $\frac{1}{2}$, the Price of a qr. of a C. Add them together, it gives the Price of $\frac{3}{4}$ of a C. which is 9 s. 7 d $\frac{1}{2}$ and must be added to your first Work. Two or Three Examples more will make it familiar and easie to any Capacity.

	84 C. 3 qrs. 11 lb. at —	21 s. 10 d.
	21	
	84	$\frac{1}{2}$ 10 : 11
	168	lb $\frac{1}{2}$ 5 : 5 $\frac{1}{2}$
$\frac{1}{2}$	42	$7\frac{1}{4}$ 1 : 4 $\frac{1}{4}$
$\frac{2}{2}$	28	$4\frac{1}{2}$ 0 : 9 $\frac{1}{4}$
$\frac{3}{3}$	18 : 6	
		18 : 6
	185 2 : 6	The Price of
		3 qrs. 11 lb.
	92 : 12 : facit.	

Tun. C. qr. lb. l. s. d.
 12 : 14 : 3 : 14 at 15 : 17 : 06 a Tun.

12

 190 : 10 : 00
 $\frac{1}{2}$ 7 : 18 : 9
 $\frac{1}{2}$ 3 : 3 : 6
 $\frac{1}{2}$ 0 : 7 : 11 $\frac{1}{4}$
 $\frac{1}{2}$ 0 : 3 : 11 $\frac{1}{2}$
 $\frac{1}{2}$ 0 : 1 : 11 $\frac{1}{4}$
 Facit 202 : 06 : 1 $\frac{1}{2}$

C H A P. XIII.

The Order of Deducting TARE and TRET.

GR O S S is the Weight of a Commodity, with the *Hoghead, Chest, Box,* or whatever else contains it.

TARE is the Allowance given for the Weight of the Cask, Hoghead, &c.

TRET is an Allowance of 4 lb. in 104 lb. for Waste and Dust on some sort of Goods.

	C.	qr.	lb.		lb.	lb.
Exam. 11 bds. qt.	45	—3	—15	Gross,	14	per 112
14 $\frac{1}{3}$				how many lb.		Net ?
			5—2—26	Tare.		
			—————			
Fasit	40	—0	—17			

I. Here 14 lb. Tare being $\frac{1}{8}$ of 112 lb. take $\frac{1}{8}$ of the Gross, the Quotient gives the whole Tare, which subtract from the Gross, gives the Net weight.

The Operation is performed thus : Divide the Gross by 8, say, 4 in 45, 5 times, and 5 C. remains, which is 20 qrs. and 3 is 23; then 8 in 23, 2 times 7 qrs. remains, which turned into Pounds by 28, and added to the 15 lb. makes 211 lb. then 8 in 211 is 26 times. So the Tare is 5 C. 2 qr. 26 lb.

Example

C.	qr.	lb.	s.	d.
Example.	40	0	17	Neat at 22 : 6
	22			lb.
	—			—
	80	14	$\frac{1}{2}$	2 : 0 : $\frac{3}{4}$
	80	2	$\frac{1}{7}$	0 : 4 : $\frac{3}{4}$
	20	1	$\frac{1}{2}$	0 : 2 : $\frac{1}{4}$
		—		—
		3	$4 \frac{3}{4}$	facit 3 : 2 : $\frac{3}{4}$
				Price of 17 lb.
		90	$3 : 4 \frac{3}{4}$	
		—		
		45	$4 : 4 \frac{3}{4}$	

If the *Tare* be 16 lb. in 112 lb. take $\frac{1}{7}$ of the *Gross*, and work as before.

If 18 lb. per 212 lb. for *Tare*, take the Aliquot parts, viz.

For 6 lb. take the $\frac{1}{7}$ } Add the *Tare* of 16, and
 For 2 take the $\frac{1}{8}$ } the *Tare* of 2 together, the
 — Total subtract from the *Gross*, and work as before.

lb. lb. { lb.
 If 20 in 112 for *Tare* { for 16 take $\frac{1}{7}$ lb.
 { for 4 take $\frac{1}{4}$ of 16

II. When an Allowance is made for *Tret*, then (after the *Tare* is subtracted from the *Gross*) the Remainder is called *subtle*, which divide by 16 because 4 lb is the 26th part of 104 (the Allowance always given for *Tret*) the Quotient gives the *Tret*, which subtracted from the *subtle*, gives the *Neat-Weight*.

Example

Chap. 13. *Practice, Tare and Tret.* 139

C. gr. lb. lb. lb. lb. lb.
 Ex. 45 : 3 — 15 Gr. Tare 16 in 112 Tret 4 in 104
 16 $\frac{1}{7}$ 6 : 2 : 6 Tare.

39 : 1 : 9 Subtle.

4) 104

4

26

157
28

1265
314

4405 pounds Subtle.
169 Tret.

26) 4405

180

169 345

4236 Neat pound at 6 d.

11

6 $\frac{1}{2}$ 211 8 d.

105 : 18-0 facit.

III. If the Allowance for Tare be 8 lb. 10 lb. 12 lb. in 112, or any other lesser Number, whether an Aliquot part of 112 or not, in such Cases, divide the *Gross* into two parts by 2, which will make it half Hundreds, then say, 8 is $\frac{1}{7}$ of $\frac{1}{2}$ C. or if 12 lb. in 112 lb. .

8 $\frac{1}{7}$ } When you have found your Tare, subtract it
 4 $\frac{1}{2}$ } always out of the whole *Gross*.

I might enumerate Examples, but these being sufficient to instruct any ordinary Capacity in Tare and Tret.

I shall proceed to shew some other abbreviated ways of casting up Goods and Merchandize.

C H A P. XIV.

*For Retailers of small Parcels, as Mercers,
Linnen and Woollen Drapers, Haberdashers
of Hats, &c.*

THE most abbreviated and ready Way, is to multiply the Price by the Quantity.

Example. Sold 7 Yards of Cloth at 14 : 6 ^{s. d.} a yard.
7

Facit l. 5 : 1 : 6

Say 7 times 6 is 42, which is 3 s. 6 d. set down 6 d. and carry 3 s. to the place of Shillings, and say, 7 times 4 is 28, and 3 I carry is 31, set down 1 s. and carry 3 Angels to the place of Tens of Shillings, and say, 7 times 1 is 7, and 3 I carry is 10 Angels, which 5 l. set a (o) in the place of Shillings, and fix the 5 l. in the place of Pounds: So the price of 7 Yards is 5 l. 1 s. 6 d.

Example 2. Sold 11 Yards and $\frac{1}{2}$ at 13 : 3 ^{s. d.}
11

705 : 09
the $\frac{1}{2}$ Yard 6 : 07 $\frac{1}{2}$

Facit l. 7 : 12 : 04 $\frac{1}{2}$

For half a Yard take half of 13 s. 3 d. and add to the Product of 11 Yards.

Example

Example 3. Sold 14 Yards and $\frac{1}{2}$ at 1 : 07 : 10

l.	s.	d.
		7
	9	14, 10
		2
	19	09 : 08
$\frac{4}{8}$	$\frac{1}{2}$	00 : 13 : 11
$\frac{7}{8}$	$\frac{1}{4}$	00 : 03 : 05 $\frac{3}{4}$
<i>facit</i> l. 20 : 07 : 00 $\frac{3}{4}$		

Find the first Price of 7 Yards, *fac.* 9 l. 14 s. 10 d. which multiplied by 2, gives 19 l. 9 s. 8 d. the price of 14 Yards; then take the Aliquot parts of $\frac{1}{4}$ for the price of one Yard, as you see in the Operation: The *facit* is 20 l. 7 s. 0 d. $\frac{3}{4}$.

Example 4. Sold 7 C. $\frac{1}{2}$ of Currants at 2 : 13 : 6

l.	s.	d.
		7
	18	14 : 6
	1	06 : 9
<i>Facit</i> 20 : 01 : 3		

Object. There are many Numbers under 100 that are not included in the Multiplication Table, or being multiplied together, will not produce the given Quantity; and so consequently cannot be done by this new Way of Practice.

Answer,

Anfw. It's very true, there are several Numbers under 100 that no two Numbers multiplied together can produce them, such as 13, 17, 19, 26, 29, 31, 34, 37, and many more.

Rule. In such Cases multiply by two such Numbers, as being multiplied together, will come nearest to such odd-Numbers : then multiply the Price by that part which wants to make up the given Quantity. An Example of which follows.

s. d.
Exam. 29 Ells, at 7 : 9

7

2—14 : 3

4

10 : 17 : 0

7 : 9

facit 11 : 04 : 9

Here I multiply by 7 and 4, because 7 times 4 is 28, and for the odd Ell to make it 29, I add the Price of the Ell to the Product.

Facit 11 l. 4 s. 9 d.

Example 6. If 34 Ells at the same Price multiplied by 8 and 4, make 32, and multiply the Price of one Ell by 2, and add that to the Product, makes 34.

Example

bers
ge-
29,

um-
rett
by
man-

y 7
mes
odd
add
1 to

9 d.

multi-
Price
duct,

ample

7 Example. C. gr. Hb. l. s. d.
15 : 3 : 7 at 4 : 16 : 06

$$\begin{array}{r}
 \hline
 23 : 17 \quad \quad 06 \\
 \quad \quad \quad : 3 \\
 71 : 12 \quad \quad 06 \\
 2 : 07 \quad \quad 09 \\
 1 : 03 \quad ; 10 \frac{1}{2} \\
 \quad \quad 5 \quad : 11 \frac{1}{2} \\
 \hline
 \end{array}$$

i. 75 : 10 : 11 facit.

Goods sold by } 1. Account 2 s. 4 d. for every
112 Hb. the } Farthing in the place of 1 Pound
C. weight. }

Example 1. At $3 \frac{1}{2}$ the Pound, what 112

14 $32 : 8 d.$
2. Or multiply the Pence that 1 Pound weight
cost by 7, and divide by 15. the Quotient is the
Price in Pounds of a Hundred weight.

Example, At 7 d. the Pound, what cost 112 ?

7 Say, 14 in 32, 2 times, rest 5,
which is 100 Shillings, then 15 in
15) 35 100, 6 times, rest 10, it makes
120 d. then 15 in 180 is 8 times ;
facit l. 2—6—8 facit 2 l. 6 s. 8 d.

3. Multiply the Pounds in Money that 112 cost
by 15, and divide the Product by 7, the Quotient
gives the Price 1 Pound cost.

If

l. s. d.
If 122 cost 2 : 06 : 8 What cost ——— 1 ?

$$\begin{array}{r} 5 \\ \hline 11 : 13 : 4 \\ \hline 3 \end{array}$$

7) 35 : 00 : 0 Facit 5 pence.

4. Multiply the Pence that 1 lb . by
Goods sold } by 5, and divide by 12, the Product is
by 100. } the Price in Pounds.

At 15 d. the Ounce, what cost 100 Ounces ?

$$\begin{array}{r} 5 \\ \hline 12) 75 \end{array}$$

facit 6 l. : 5 s.

5. Multiply the Pounds in Money 100 lb weight
cost by 12, and divide by 5, the Quotient gives in
Pence the price of 1 Pound.

If 100 cost 6 ——— 5 What 1 ?

$$\begin{array}{r} 12 \\ \hline 5) 75 : 00 \\ 15 : \end{array} \quad \begin{array}{l} d. \\ \text{facit } 15 \end{array}$$

Things sold by 120, such as Deals, &c.

6. Multiply the Pence that 1 cost by 2 and di-
vide by 4, the Quotient is the Price of 120.

What

What cost 120 Deals at 13 d. the Deal board ?

$$\begin{array}{r} 2 \text{—} s. \\ 4) 26 \\ \hline \text{facit } 6 \end{array}$$

7. Or divide the Pence that one is worth by 2, the Quotient will be Pounds.

What cost 120 Yards of Ribbon at 5 d. ?

facit 2 l. 10 s.

8. For Things sold by 200, annex only a Cypher to the Sum of the given Price.

What cost a Bale of Paper, Quantity 200 Reams, at 6 s. a Ream ? *Facit* 60 l.

Wine or Oil sold by the Tun of 252 Gallons.

9. So many Pounds the Tun cost, abate so many Shillings, and the Gallon will be worth so many Pence

Exa. If 252 Gallons cost 25 l. What cost 1 Gallon ?

$$\begin{array}{r} 1 : 5 \\ \hline 23 : 15 \end{array} \quad \begin{array}{l} s. \quad d. \\ \text{facit. } 1 \quad 11 \frac{3}{4} \end{array}$$

Here 20 s. is valued at 1 penny, so that 23 l. 15 s. is but 1 s. 11 d. $\frac{3}{4}$, the price of 1 Gallon of Oil.

10. For Things sold by 300, annex a Cypher to the price of one, take half and add them together.

What cost 300 Chaldron of Coals at 25 s.

$$\begin{array}{r} 250 \\ 125 \\ \hline 375 \end{array}$$

11. For Things sold by 500, put a Cypher to the price, then double it, take half and add to the two last together.

G

What

146 *Short-ways to cast up, &c. Chap. 14.*

What cost 500 Quarters of Corn, at 31 s. a Quarter?

310 s.

2

—
620

155
—

facit 175 Pound

12. For Things sold by 900, put a Cypher and treble it.

What cost 600 Hats at 9 s.

90

3
—

facit 270 Pound.

13. For Things sold by 600, put a Cypher, treble it, take half, and add the two last together.

What cost 700 Gallons at 11 s.

110

3
—

330

55
—

facit 385 Pounds.

There are abundance of other short ways, which cannot well be comprised in this little Tract: These already given are sufficient for any ingenious inventive Head so lay a good Foundation, from whence he may raise what Structure he pleases.

CHAP. XV.

INTEREST is either *Simple* or *Compound*.

Simple Interest is that which ariseth, or is computed from the Principal only. And here all Questions are done by the Double Rule of Three (called the Compound Rule of Five Numbers) or Practice.

Example. What will the Interest of 275 *l.* 11 *s.* 3 *d.* come to for a Year, at 6 *per Cent* ?

State your Question by the Rule of Three, and say,

l. *l.* *l.* *s.* *d.*
If 100 gain 6, What will 275 : 11 : 3
6

—————
l. 16153 : 07 : 6
s. 1067 : 20

l. *s.* *d.* ————— 12
facit 16 : 10 : 8 : $\frac{1}{5}d.$ 8110

Here 275 *l.* 11 *s.* 3 *d.* Principal is multiplied by 6 *l.* (the Interest) being the middle Number, and divided by 100 the first Number by cutting off Two Figures in the Dividend, rest 53 *l.* which multiply by 20, gives 1067 Shillings, which divided again by 100 as before, rest 67 *s.* which multiplied by 12, and divided as before, gives 16 *l.* 10 *s.* 8 *d.* the Interest for 1 Year.

$$\begin{array}{r}
 \text{l.} \quad \text{s.} \quad \text{d.} \\
 275 : 11 : 3 \text{ for a Year, at } 5 \text{ l. per cent.} \\
 \quad \quad \quad 5 \\
 13177 : 16 : 3 \\
 \hline
 \quad \quad \quad 20 \\
 15156 \\
 \hline
 \quad \quad \quad 12 \\
 6175 \\
 \text{facit } 13 : 15 : 16 \frac{7}{8}.
 \end{array}$$

$$\begin{array}{r}
 \text{l.} \quad \text{s.} \quad \text{d.} \\
 275 : 11 : 3 \text{ at } 5 \frac{1}{2} \text{ per Cent.} \\
 \quad \quad \quad 5 \\
 \hline
 1377 : 16 : 3 \\
 \frac{1}{2} 137 : 15 : 7 \frac{1}{2} \\
 \hline
 15115 : 11 : 10 \frac{1}{2} \\
 \hline
 \quad \quad \quad 20 \\
 3111 \\
 \hline
 \quad \quad \quad 12 \\
 1142 \\
 \hline
 \quad \quad \quad 4 \text{ l.} \quad \text{s.} \quad \text{d.} \\
 1170 \text{ facit } 15-3-1 \frac{1}{4} \frac{7}{8}.
 \end{array}$$

What comes the Insurance of 975 l. 13 s. 4 d. to, at 4 Guinea's *per Cent.* each Guinea 1 s. 6 d. ?

l.
275

The
2 Mo

l.
275

T
whic
3 Y
Part
Day
ratio

$$\begin{array}{r} l. \quad s. \quad d. \\ 975 : 13 : 4 \\ \hline 4 : 6 s. \end{array}$$

$$\begin{array}{r} 3902 : 13 : 4 \\ 5\frac{1}{4} - 40 : 15 : 8 \\ \hline \end{array}$$

$$\begin{array}{r} 1\frac{2}{3} - 243 : 18 : 4 \\ \hline \end{array}$$

$$\begin{array}{r} 41 \ 95 : 07 : 4 \quad l. \quad s. \quad d. \\ 20 \text{ facit } 41 : 19 : 0\frac{3}{4}\frac{5}{8} \end{array}$$

$$\begin{array}{r} 19107 \\ \hline 00188 \\ \hline 3152 \end{array}$$

$$l. \quad s. \quad d. \\ 275 : 11 : 3 \text{ at } 5 \text{ per Cent. for } 14 \text{ Months.}$$

$$\begin{array}{r} l. \quad s. \quad d. \\ \text{The Int. of } 1 \text{ Year is } 13 : 15 : 06 \\ 2 \text{ Months } \frac{1}{3} - 2 : 5 : 11 \\ \hline \end{array}$$

$$\text{facit } 16 - 01 - 05 \text{ Int. for } 14 \text{ Mon.}$$

$$l. \quad s. \quad d. \\ 275 : 11 : 3 \text{ at } 5 \text{ per Cent. for } 3 \text{ Years, } 5 \text{ Months, } 20 \text{ Days.}$$

The Interest of a Year is, $\frac{1}{3} - 13 - 15 - 06$
 which multiplied by t $\frac{1}{3}$
 3 Years, and take Aliquot
 Parts for 5 Months and 20
 Days, as you see in the Ope-
 ration.

$$\begin{array}{r} l. \quad s. \quad d. \\ 41 - 15 - 06 \\ \hline m \quad 41 - 15 - 06 \\ 4\frac{1}{3} \quad 41 - 1 - 10 \\ 1\frac{1}{4} \quad 0 - 2 - 11\frac{3}{4} \\ 10\frac{1}{3} \quad 0 - 7 - 7\frac{1}{2} \\ 10 \quad 0 - 7 - 7\frac{3}{4} \\ \hline \end{array}$$

$$\text{facit } 47 - 16 - 07 \quad \text{The}$$

The way used by Bankers for casting up Interest is generally by Days : thus

They bring the Principal Money into Pence, and multiply it by the Days it is out at Interest, and divide by 6083 for 6 *per Cent*, and 7300 for 5 *per Cent*. (which are the Days of a Year multiplied by 100, and divided by the Rate of Interest) An Operation in the Compound Rule of Five Numbers, *viz.*

If 100 *l.* in 365 Days gain 6 *l.* Interest, What will 75 *l.* gain in 94 Days?

Example. 75 : 11 : 3 at Interest 70 Days at
20 (6 *per Cent*.)

$$\begin{array}{r} \hline 12) 761 \text{ pence } (6) 36500 \\ \hline 5511 \\ 12 \quad 613 : 5 \quad 6083 \\ \hline \end{array}$$

$$\begin{array}{r} 66135 \\ 70 \\ \hline \end{array} \text{ facit } 313 : 5$$

$$\begin{array}{r} 6083) 4629450 \\ \hline 37135 \\ 761 \quad 6370 \\ \hline 287 \end{array}$$

Example

Example. 100 l. at Interest for 75 Days at 5 per Cent.

$$\begin{array}{r}
 20 \\
 \hline
 \text{facit } 20 \text{ s. } 6 \text{ d.} \\
 2000 \\
 12 \qquad \qquad \qquad 365 \\
 \hline
 24000 \qquad \qquad \qquad 100 \\
 75 \qquad \qquad \qquad 5) 36500 \\
 \hline
 120000 \qquad \qquad \qquad 7300 \\
 168000 \qquad \qquad \qquad 7310018000100 \\
 \hline
 18000 \qquad \qquad \qquad 340 \\
 \hline
 12) 246480 \\
 \hline
 \text{facit } 20 : 6 : 42
 \end{array}$$

CHAP. XVI.

Compound Interest is that which ariseth from the Principal, and also from the Interest thereof, and therefore is called Interest upon Interest

THIS sort of Interest is counted very unlawful, and is seldom or never allowed, but by particular Contracts on Valuation of Money sometimes on Purchases.

The best Way of working this sort of Interest is by Decimals.

Example. 275 l. 11 s. 3 d. forborn 5 Years at 6 per Cent. per Annum, Interest upon Interest, What will the same amount to?

G 4

Reduce

Reduce the 11 s. 3 d. into a Decimal Fraction, according to the Third Rule of the Eighteenth Chapter of this Book.

11 s. 3 d. $\frac{11\frac{3}{4}}{20}$ of a Pound Sterling.

Which brought into a Decimal Fraction, is 5625, the Operation of the Question is, *viz.*

If 100 gain 6, What will		275, 5626—9
		16, 5337
1 Year—		291, 0962—6
		17, 5257
2 Year—		309, 6219—6
		18, 5773
3 Year—		328, 1992—6
		19, 6919
4 Year—		347, 8911—6
		20, 8734
5 Year—		368, 7645—6
		Facit 386 l. 15 s. 4 d.

Here the third Number is multiplied by 6, the second Number, and divided by 100 the first Number, which is done by setting out the two first Figures towards the Right-hand, and casting them away as you multiply them to abbreviate the Work of Multiplications, which would be very large, were they all set down, where 15, or more Years Interest is forborn, besides 4 or 5 places of Decimals will be correct to a Farthing or little more, so that

that the *facit* is 368 *l.* 15 *s.* 4 *d.* the Decimal Fraction being valued according to the Sixth Rule of the Eighteenth Chapter of this Book.

C H A P. XVII.

Rebate or Discount is when a Sum of Money due at any time to come, is satisfied by the Payment of so much present Money, as being put forth at a certain Rate of Interest for the Time being, will be equal to the Sum first due

IN *Rebate*, 12 Months is the *first* Number, the Rate of Interest the *second*, and the Time proposed the *third* Number.

Then say, If 100, and that *facit* (added together) abate that *facit*, what shall the given Sum *Rebate*?

The Quotient or Quotients shew the *Rebate*; which subtracted out of the given Sum shews the Money to be paid presently

Example 1. What will the *Rebate* of 795 *l.* 11 *s.* 2 *d.* come to for 11 Months, at 6 *l.* per Cent.?

If 12 Months give 6 *l.* What will 11 Months? *facit* 5 *l.* 0 *s.* Then.

If 105 *l.* 10 *s.* *Rebate* 5 *l.* 10 *s.* What will 795 *l.* 11 *s.* 2 *d.*? *facit* 41 *l.* 9 *s.* 5 *d.*

Example 2. The *Rebate* of 765 *l.* 11 *s.* 2 *d.* comes to for 17 Months at 6 per Cent.

If 12 Months give 6 *l.* What will 17 Months? *facit* 8 *l.* 10 *s.*

If 108 *l.* 10 *s.* *Rebate* 8 *l.* 10 *s.* What will 795 *l.* 11 *s.* 2 *d.*? *facit* 62 *l.* 6 *s.* 5 *d.*

Example 3. Sold Goods for 795 *l.* 11 *s.* 2 *d.* to paid at two 3 Months, *that is half at 3 Months, and the other half at 3 Months after that*) If all the Money be paid presently, what must be discounted?

First, Divide the given Sum into Two Parts according to the Time of Payment, as you see here then say,

	<i>l.</i>	<i>s.</i>	<i>d.</i>
If 12 Months give 6 <i>l.</i> what will 795 :	11	2	0
3 Months ? <i>facit</i> 1 <i>l.</i> 10 <i>s.</i> 2 <i>d.</i>	397	15	7

If 101 *l.* 10 *s.* abate 1*l.* 10 *s.* what will 397 *l.* 15 *s.* 7 *d.* *facit* 5*l.* 17 *s.* 6 *d.*

If 12 Months give 6*l.* what will 6 Months give? *facit* 3*l.*

If 103 *l.* abate 3*l.* what will 397 *l.* 15 *s.* 7 *d.*? *facit* 11 *l.* 11 *s.* 8 *d.*

Add the Sum of the Rebates together, and subtract it out of the given Sum, gives the Money to be paid presently.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
	795	11	2
397 : 15 : 7 for 3 Months	397	15	7
397 : 15 : 7 for 6 Months	397	15	7

All the Rebate 17 : 09 : 2

The Money to be paid presently 778 : 02 : 0

Example

Chap. 16. Debate or Discount.

155

Example 4. Sold Goods for 795 *l.* 11 *s.* 2 *d.* to be paid at three 2 Months, if all the Money be paid presently, what must be discounted?

Divide the given Sum into Three parts, and work as before *facit* 15 *l.* 10 *s.* 11 *d.* $\frac{1}{2}$.

Example 5. Sold Goods for 795 *l.* 11 *s.* 2 *d.* to be paid at 4. 1 Month, if all the Money be paid down, what must be discounted? *facit* 9 *l.* 15 *s.* 9 *d.* $\frac{1}{5}$.

Divide your Money into Four Payments, then work as before, *viz.*

12 *mo.* — 6 *l.* — 1 *mo.* — *facit* 10 *s.*
100 *l.* 10 *s.* abate 10 *s.* what will 198 *l.* 17 *s.* 9 *d.*
facit 19 *s.* 9 *d.*

12 *mo.* — 6 *l.* — 2 *mo.* — *facit* 1 *l.*
101 *l.* — 1 *l.* — 198 *l.* 17 *s.* 0 *d.* *facit* 1 *l.* 19 *s.* 4 *d.*

12 *mo.* — 6 *l.* — 3 *mo.* — *facit* 1 *l.* 10 *s.*
101 *l.* 10 *s.* abate 1 *l.* 10 *s.* what 198 *l.* 17 *s.* 9 *d.*
facit 2 *l.* 18 *s.* 9 *d.*

12 *mo.* — 6 *l.* — — 4 *mo.* — *facit* 2 *l.*
102 *l.* abate 2 *l.* what will 198 *l.* 17 *s.* 9 *d.*
facit 3 *l.* 17 *s.* and 11 *d.*

<i>l.</i>	<i>s.</i>	<i>d.</i>
0	: 19	: 9
1	: 19	: 4
2	: 18	: 9
2	: 17	: 11
1	: 15	: 9

	<i>l.</i>	<i>s.</i>	<i>d.</i>
	795	: 11	: 2
rebated	9	: 15	: 3
<i>Facit</i>	785	: 15	: 9
'To be paid down.			

C H A P.

C H A P. XVIII.

F R A C T I O N S.

Are of Two Kinds, $\left\{ \begin{array}{l} \text{VULGAR} \\ \text{and} \\ \text{DECIMAL.} \end{array} \right.$

A *VULGAR FRACTION* is caused by Division of whole Numbers, the Remainder of which being less than the Divisor, called the Numerator, is always the Dividend, and the Denominator is the Divisor.

3 Numerator.

4 Denominator.

DECIMAL FRACTION is such a one, whose Denominator is understood, and therefore need not be expressed: And is an *Unit* with as many Cyphers following it, as there be Figures and Cyphers in the Numerator.

Decimal Fractions, whether they stand alone, or be joined with Integers, have always a Comma or Point before them to distinguish 'em from Integers; at 5 360042.

In *Decimals* the value of every Figure or Cypher decreases by a Tenfold Proportion from the Unit's place towards the Right-hand, as the whole Numbers

bers do increase the Value towards the Left-hand by the like Proportion, as you may see in the following Table.

C	X	Thou.	C	X	Units						
6	5	4	3	2	1						
Whole Numbers.											
Tenhs.	Hund.	Thou.	X	Thou.	C						
2	3	4	5	6							
						Decimals.					

Oyphers before Integers, and at the End, or Right-hand of Decimals are no Value; but after Integers and before Decimals they have their Value: for in Integers they increase, and in Decimals they diminish the Value of the other Figures joined with them.

In Integers 005 is but 5, and 004 is but 4, and 06 is but 6

But in Decimals, ,005 is $\frac{5}{1000}$, and ,004 is $\frac{4}{1000}$, and ,06 $\frac{6}{100}$.

And again, in Integers 500 is Five hundred, and 400 is Four hundred.

In Decimals 500 is but 5, and 400 is but 4: &c.

Next to Abbreviation and Valuation of *Vulgar Fractions*, there is little required; but to know how to bring a *Fraction* of a *lesser* Name into a *Fraction* of a *greater* Name: And to reduce *Fractions* of *divers* unequal *Denominations* to one Common *Denominator*, which being well understood, you may with as much ease *Add, Subtract, Multiply* and *Divide* a *Fraction*, as you can a whole Number.

In *Decimals* a Fraction is seldom abbreviated; therefore,

1. To abbreviate any *Vulgar Fractions*, find such a Number for dividing both the Numerator and Denominator thereof, so that no Remainder be on either of the Divisions.

Example. Abbreviate $\frac{96}{125}$ into $\frac{84}{15}$ its lowest Term.

Say, 12 in 96, 8 times, and 12 in 120, 10, then the Fraction is $\frac{8}{10}$ then say, 2 in 8, 4 times, and 2 in 10, 5 times, then the Fraction is $\frac{4}{5}$, so that 4 is to 5, as 96 to 120.

2. To know what part of a Pound Sterling any Number of Shillings and Pence are, bring the Shillings and Pence into Pence for a Numerator, and place 240 under it (the Pence of one Pound) for a Denominator.

Example. What part of a *l.* is 11 s. 3 d?
 $\frac{13}{240}$ facit $\frac{13}{240}$.

3. To reduce *Vulgar Fractions* into *Decimals*, Add Cyphers at pleasure to the Numerator, and divide by the Denominator. *Example*, viz.

Reduce 11 s. 3 d. into a Decimal Fraction.

$\begin{array}{r} 12 \\ \hline 135 \\ \hline 240 \end{array}$	$\begin{array}{r} 240 \overline{) 1350000} \\ \underline{150} \\ 600 \\ \underline{5625} \\ 1200 \\ \underline{80} \end{array}$
---	---

Example

6 To value a Decimal Fraction, expressing Coin ; every Prime or Unit in the first place is 2 s. value, every 5 in the second place 1 s. and the rest Farthings ; but if they exceed $\frac{25}{4}$, there must be one Farthing abated.

Reduce $\frac{7}{9}$ of a Pound into a Decimal Fraction.

$$9) .700000$$

$$.77777$$

Here 7 Primes is 14 s. and 5 taken out of the second place is 1 s. which makes 15 s. then 2 remains, which is 27, to the thirds, or place of Farthings, out of which abate 1 for $\frac{25}{4}$, it makes 15 s. 6 d $\frac{1}{2}$, which is the $\frac{7}{9}$ of a Pound Sterling.

7. To reduce Vulgar Fractions to a Common Denominator, Mplty the Numerator of each Fraction into every Denominator, except its own, which makes that Product of a new Numerator ; then multiply all the Denominators continually together, and that Product is one Common Denominator to all the New Numerators. Example, viz.

$$\frac{1}{2} \quad \frac{1}{4}$$

Reduce $\frac{1}{2}$ and $\frac{1}{4}$ to a Common Denom. i. e. or.

$$\text{Facit } \frac{4}{8} \text{ and } \frac{2}{8}$$

Here 12 is the Common Denominator to both the New Numerators, viz. 8 and 9, and you find that is to 12, as 2 to 3, and 9 is to 12, as 3 to 4.

So that $\frac{3}{12}$ is —to $\frac{2}{3}$ and $\frac{2}{12}$ —to .

Reduce $\frac{1}{4}$, and $\frac{1}{8}$, and $\frac{2}{8}$, of a *l.* to a *Com. Denom.*

4			
6	18	40	42
—	8	4	4
24			
8	144	160	168
—			
192	192	192	192

To prove your Work, Divide your *New Numerator* by the *Numerator* of that Fraction, and Divide the *Common Denominator* of the Fraction by the *Denominator*; if both Quotients are equal, your Work is true,

Example. $\frac{1}{4} \frac{3}{8} \frac{4}{8} \frac{2}{8}$ here 144 divided by 3, make 48, and 192 divided by 4, gives 48, which was to be proved. Or, you may prove your Work by *Abbreviation of Fractions*; but that is attended with much Difficulty, where 4 or more Fractions are reduced to a *Common Denominator*.

Now this *Reduction of Fractions* is of little Use, otherwise than to to prepare a Fraction to be either *Added, Subtracted, Multiplied, or Divided.*

As if the $\frac{1}{4}$ and $\frac{3}{8}$ and $\frac{2}{8}$ *l.* were to be added together, Reduce them first into a *Common Denominator*, as in the last Rule, it makes $\frac{1}{4} \frac{4}{8}$ and $\frac{3}{8}$ and $\frac{2}{8}$. Add all the *New Numerators* together, make 472, which divided by 192, the *Common Denominator*, makes 2 *l.* $\frac{8}{92}$ as in the following Example.

Addi-

Addition of
Vulgar Fra-
ctions. $\left\{ \begin{array}{l} 144 \\ 160 \\ 168 \end{array} \right.$

$$\begin{array}{r} 192) 472 \\ 2) 88 \end{array}$$

l. s. d.

$\text{facit } 2 \frac{2}{3}$, or $9 : 2$

And if the $\frac{3}{4}$ and $\frac{5}{8}$ and $\frac{7}{8}$ l. were to be added together in *Decimals*, reduce them first into *Decimal Fractions*, according to the *Third Rule* of this Chapter, and the Operation stands, *viz*,

0000

Addition of $\left\{ \begin{array}{l} \frac{3}{4} .75 \\ \frac{5}{8} .8333 \\ \frac{7}{8} .875 \end{array} \right.$ Decimals. Say 4 in 30 is 7 times, and 4 in 20 is 5 times, and so for the rest.

$$\begin{array}{r} 2) 85 \end{array}$$

l. s. d.

$\text{facit } 2.4583$, or, $2 : 9 : 2$

By this Addition you see how much less Work is made by *Decimals* then is in *Vulgar Fractions*, and how easie their Value is found out according to the *Sixth Rule* of this Chapter.

8. To reduce the Compound Fractions, or Fractions of a lesser Name into the Fractions of a greater; Multiply the Numerators together for a New Numerator, and the Denominator multiply together for a New Denominator.

Reduce $\frac{3}{4}$ of a Penny into the proper Fraction of a Pound Sterling.

Say, $\frac{3}{4}$ of $1\frac{1}{2}$ of $\frac{1}{20}$, or $\frac{3}{4}$ of $\frac{1}{40}$, $\text{facit } \frac{3}{160}$.

9 To reduce a mixt Number of a lesser Name into the Fractions of a greater; Reduce the mixt Number into an improper Fraction, and work as before :

Reduce

Reduce 3 d. $\frac{1}{2}$ into the proper Fraction of a Pound
(Sterling)

$\frac{2}{2}$ of $\frac{1}{4}$ of $\frac{1}{2}$, or $\frac{1}{2}$ of $\frac{1}{4}$, facit $\frac{1}{8}$.

By the some Rule you may Reduce any sort of Weight or Measure.

For Compound Fractions, their use is chiefly to bring Fractions of divers Denominations to one and the same Denomination.

As if the $\frac{1}{4}$ of a Penny, $\frac{2}{3}$ of a Shilling, and $\frac{7}{8}$ of a Pound were added together.

The $\frac{1}{4}$ of a Penny must be reduced into the Fraction of a Pound, and the $\frac{2}{3}$ of a Shilling, must be reduced into the Fraction of a Pound thus:

$\frac{1}{4}$ of $\frac{1}{20}$ fac. $\frac{1}{80}$ } Then the Fractions to be ad-
 $\frac{2}{3}$ of $\frac{1}{20}$ fac. $\frac{1}{15}$ } ded, are $\frac{1}{80}$, and $\frac{1}{15}$, and $\frac{7}{8}$,
which reduce to a Common Denominator, and add them together, either by Decimals or Vulgar Fractions.

CHAP. XIX.

ADDITION of FRACTIONS.

IF the Fractions to be added have one Common Denominator, Add all the Numerators together, and divide the Product by the Common Denominator.

Example

Example Add $\left\{ \begin{array}{r} \frac{1}{4} 8 \\ \frac{1}{4} 0 \\ \frac{1}{4} 5 \\ \frac{1}{4} 2 \\ \frac{1}{4} 7 \\ \frac{1}{4} 2 \end{array} \right\}$ of a Pound together.

12) 20

facit 1 $\frac{1}{2}$

2. If the Fractions to be added be of different Denominators, Reduce them to a Common Denominator, according to the *Seventh Rule* of the last Chapter and proceed as before.

Example. Add $\frac{7}{8}$ and $\frac{3}{4}$, and $\frac{2}{3}$ l. together.

8	—	8	
428	24	8	84
— 3	3	—	72
32	—	64	64
384	72	—	
— —	—	96	
9696	96		96) 220

To add $\frac{7}{8}$ and $\frac{3}{4}$, and $\frac{1}{4}$ of a Pound in Decimals, Reduce them into Decimal Fractions, according to the Third Rule of the last Chapter, and add them up as in whole Numbers, keeping the Place of Units just under each other.

Add $\left\{ \begin{array}{r} 7 \\ 3 \\ 3 \\ 2 \\ 2 \end{array} \right.$
 $\begin{array}{r} 0000 \\ \hline 875 \\ ,75 \\ ,6666 \\ \hline \end{array}$

l. s. d.
 2, 29 : 6 *fatit* 2 : 5 : 10

8) 7 000
 —————
 875
 —————
 4) 3000
 —————
 75
 3) 2000
 —————
 ,36666

166 *Multiplication of Fractions. Chap. II.*

From $\frac{3}{8}$,875 Take $\frac{3}{4}$,75 Rest ,125 or 2 : 6	the $\frac{7}{8}$ is $\frac{17}{15}$: 6 $\frac{3}{4}$ is $\frac{15}{15}$: 0 rest 2 : 6
--	---

Equal to the Decimal, 125

C H A P. XXI.

Multiplication of Fractions.

I. **T**O Multiply proper Fractions, Multiply the Numerators together for a New Numerator, and the Denominators multiply together for a Denominator.

Example. Multiply $\frac{7}{8}$ by $\frac{3}{4}$, facit $\frac{21}{32}$.

II. If a mixt Number and a Fraction are to be multiplied together, Reduce the mixt Number into an improper Fraction, and work as in the last.

Example. Multiply $11 \frac{2}{3}$ by $\frac{3}{4}$

$\frac{7}{8}$ by $\frac{3}{4}$ facit $\frac{21}{32}$.

Examp. Multiply $11 \frac{2}{3}$ by $2 \frac{3}{4}$

$\frac{35}{12}$ by $\frac{11}{4}$, fac. $3 \frac{85}{12}$ or 32 : 1 : 8

III. To multiply a mixt Number by an Integer, Make the Integer an improper Fraction, by placing [1] under it, and reduce your mixt Number into an improper Fraction, and work as in the First Rule.

Exam, le.

Example. Multiply $7\frac{1}{2}$ by 4

$6\frac{1}{2}$ by $4\frac{1}{2}$, *facit* $2\frac{1}{2}4$.

IV. *Multiplication of Decimals* is the same as in whole Numbers, saying as many Decimal Parts as are in the Multiplicand and Multiplier, so many must be cut off from the Product, which if it have not so many places, the Defect must be supply'd with Cyphers towards the Left hand.

Multiply ,1005 by ,031 1005 3015 <i>facit</i> ,0031155	11 ,83 2 ,87 8281 9464 2366 33 ,9521
---	---

C H A P. XXII.

DIVISION of FRACTIONS.

I. **T**O Divide Single Fractions : Reduce them to a Common Denominator, and Divide the New Numerator of the Dividend, by the New Numerator of the Divisor.

Example. Divide $\frac{7}{8}$ by $\frac{3}{4}$.

$$\frac{28}{24}$$

$$\begin{array}{r} 24 \overline{) 28} \\ \underline{24} \\ 4 \end{array}$$

facit $1\frac{1}{3}$

If

II. If it happens that the Fractions of the *Divisor* be greater than the Fraction of the *Dividend* after you have reduced them to a Common Denominator, the *facit* of such Division is a Fraction.

Example Divide $\frac{3}{4}$ by $\frac{7}{8}$.

$$\begin{array}{r} \hline 24 \quad 28 \text{ facit } \frac{14}{8} \end{array}$$

III. To divide an *Integer* by a *Fraction*, Multiply the Integer into the Denominator, and divide by the Numerator.

Example. Divide 8 by $\frac{5}{8}$.

$$\begin{array}{r} \hline 5 \overline{) 48} \\ \hline \text{facit } 9 \frac{4}{5} \end{array}$$

IV. To Divide a *Fraction* by an *Integer*, The Numerator is Numerator, and the Integer multiplied by the Denominator is Denominator.

Example. Divide $\frac{3}{4}$ by 3.

$$\begin{array}{r} \hline 3 \\ \hline 12 \text{ facit } \frac{1}{4} \end{array}$$

V. To Divide a *mixt Number* by an *Integer*. Reduce the mixt Number into an improper Fraction, whose Denominator multiply by the Integer for your Divisor.

Divide $3 \frac{1}{2}$ by 2

$$\begin{array}{r} 16 \overline{) 27} \\ 1 \text{ --- } 1 \frac{1}{2} \text{ facit } 1 \frac{1}{2} \end{array}$$

$\frac{7}{8}$ by $\frac{2}{1}$

VI. To divide a mixt Number by a Fraction. Reduce the mixt Number into an improper Fraction, and work as before.

Example. Divide $3 \frac{1}{4}$ by $\frac{4}{7}$

$$\begin{array}{r} \frac{15}{4} \text{ by } \\ \hline 105 \quad 16 \overline{) 105} \\ 9 \text{ facit } 6 \frac{9}{16} \end{array}$$

VII. To divide an Integer by a mixt Number. Reduce the mixt Number and Integer into improper Fractions, and proceed as before.

Example. Divide 5 by $\frac{3}{4}$

$$\begin{array}{r} \frac{5}{1} \text{ by } \frac{3}{4} \\ \hline 18 \overline{) 25} \\ 7 \text{ facit } 1 \frac{7}{18} \end{array}$$

VIII. To divide a mixt Number by a mixt Number. Reduce them into improper Fractions, and divide as before.

Example. Divide $3 \frac{3}{4}$ by $2 \frac{3}{4}$

$$\begin{array}{r} \frac{15}{4} \text{ by } \frac{11}{4} \\ \hline 55 \overline{) 72} \\ 17 \text{ facit } 1 \frac{17}{55} \end{array}$$

Division of Decimals is the same as in whole Numbers, till the Work be done. And then use the

the Converse of the Rule for *Multiplication*, viz. for many *Decimals* as are in the *Dividend*, so many there must be in the *Divisor* and *Quotient*: And if there be not so many, the *Quotient* must be supplied with Cyphers towards the Left-hand.

Example. Divide 33,9521 by 2,8

$$\begin{array}{r} 2,87) \\ \hline \text{facit } 11,83 \end{array}$$

See the Converse in Multiplication of Decimals.

CHAPTER XXIII.

The Rule of Three in Fractions.

RULE: You must multiply your second and Third Numbers together, and divide by your

Observing the same Method as in whole Numbers, *viz.* That the First and Third Numbers be of one Name or Denomination.

Exam^r. If $3\frac{2}{5}$ buy $\frac{2}{3}$ of Tobacco, What shall $9; \frac{3}{4}$ buy?

$\frac{7}{2}$ of $\frac{3}{4}$ $\frac{7}{2} \times \frac{3}{4} = \frac{21}{8}$

Divide:

Divide $7\frac{66}{12}$ by $4\frac{88}{12}$

$$\begin{array}{r}
 7 \quad 706 \\
 \hline
 84 \quad 2880 \\
 \quad 2880 \\
 \hline
 \quad \quad 3360 \\
 \hline
 84) \quad 367680 \\
 \quad 316 \\
 \hline
 \text{facit } 4377 \text{ lb. } 648 \\
 \text{of Tobacco} \quad 600 \\
 \hline
 12
 \end{array}$$

C H A P. XXIV.

Mensuration of Plain Superficies.

The Mensuration of Plain Superficies (or Flat Measure) such as Board, Glass, Wainfcot, Painting, and the like.

Note 1. **T**HAT in Superficial Measure, 11 times 12 Inches, being 144 Inches, are the Number of Inches contained in a Square Foot of Superficial Measure.

2. That to square any Number, is to multiply it in it self, as if you would know how many square Feet is contained in a Yard square, multiply 3, by Feet in one Yard by 3, the Product is 9, and so many Feet make a Yard square.

H 2

Example

Example. How many square Inches are there in a Yard square?

1 Yard is 3 Feet,

12

36 Inches.

36

136

216

facit 1296

General Rule is to multiply the Length by the Breadth, the Product is the Content.

Example 1. A Board 12 Foot long, and 14 Inches broad, How many square feet?

12

144

14

576

144 Inch.

12 foot.

$\frac{11}{6}$

02

144) 2016 Inch.

facit 14 feet 576

facit 14 square feet.

00

But the best way is to take Aliquot Parts for 14 Inches, as you see wrought in the last Example. And this being the most practical and ready way, I shall pursue it in all the Variety of Superficial Mensuration that followeth.

Example

Example. 2 A piece of Wainscot 24 Foot, 9 Inches long and 11 Foot deep, How many square Yards?

Feet Inch		yd. fe. inc.
24—9		8—0—0 long.
11 Mult.	} <i>Or thus,</i>	3—2—0 deep.
9) 273—3		24—2—3
facit 30-0-8		1 $\frac{1}{3}$ —2—2—3
		1 $\frac{1}{3}$ —2—2—2
		facit 30—0—9

Here 24 Foot 9 Inches is multiplied by 11 Foot, the height which makes 272 Feet 3 Inches, that divided by 9, gives 30 Yards, 8 Inches and $\frac{1}{4}$.

But the easiest and best way is to bring the height and length into Yards, and then multiply them as you see in the *Example* following.

Example 3. A Painter hath done a Room 90 Foot about, and 11 $\frac{1}{2}$ Foot high. I demand the square Yards therein?

yd. fe. inc.	feet
32—2—0	3) 98
2—2—6	32—feet
98—0—0	
1 $\frac{1}{3}$ —10—2—8	yds, feet inch.
1 $\frac{1}{3}$ —10—2—8	Ans. 125 —08
6 $\frac{1}{2}$ —5—1—4	
facit 125—0—8	

Example. A *Glasier* hath done a Pane of Glafs of 5 Foot, 72 high, and 2 Foot, 54 broad, at 6 d. the Foot square.

Note. The *Glasiers* Foot is divided into 10 parts, and every part into 10 parts more

$$\begin{array}{r} 5, 73 \\ 5, 54 \\ \hline 2192 \\ 2865 \\ 1146 \\ \hline \end{array}$$

Facit $14 \frac{1}{2}$ or 14, 5542

14, 5542 Foot

A General Rule to Measure Round or Square Pillars.

Multiply the Length by the Circumference or Round Pillars.

And for *Square Pillars*, add the Four Sides or Breadth together, and multiply the Total by the Length.

Example 5. A Painter hath done a Pillar of 6 Foot 3 Inches Circumference, and 14 Foot 9 Inches long, I demand the Square Yards of Painting?

	yard.	fo.	inc.	
	4	2	9	length
	2	0	3	circumference
Inch	9	2	7	
36—3 $\frac{1}{2}$	8	1	1 $\frac{2}{3}$	
	10	1	0 $\frac{2}{3}$	

Example

Example 6. A Pillar 6 Yards 2 Foot 9 Inches long, and 2 Foot 1 Inch in breadth each side, how many square Yards?

yd.	fo.	inc.	
6	2	9	length
3	0	0	breadth

yd.	fo.	inc.	
3	0	0	broad. facit 20 — 1 — 3

For *Regular Polygons*, add all the Sides together, and multiply the Total by the Length.

For *Cones*, multiply half the Length by the Circumference.

For *Pyramids*, add all the Breadths at the Base together, and multiply half the Length by the Total.

For *Globes*, multiply the Area of the Circle by 4, it gives the Content.

C H A P. XXV.

Mensuration of Solids.

Solids ; such as Stone, Timber, &c. are Measured by the Cubick or Solid Foot : Now a Cube is a Figure like a Dye of 6 equal sides, and a Cubick Foot contains 12 Inches Square on every side.

THE Rule is, Multiply the Length by the Breadth, and that Product multiply by the Depth, which divide by 1728, the Cubick Inches in a Foot Solid.

H 4

Example

Example.

A Piece of Timber 16 Foot long, 14 Inches broad, and 9 Inches deep, How many solid Feet doth it contain?

$$\begin{array}{r}
 12 \\
 12 \\
 \hline
 144 \\
 12 \\
 \hline
 1728
 \end{array}$$

$$\begin{array}{r}
 16 \\
 12 \\
 \hline
 192 \\
 14 \\
 \hline
 168 \\
 192 \\
 \hline
 2688 \\
 9 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 1728 \overline{) 2688} \text{ facit } 14 \text{ Foot,} \\
 \underline{1728} \\
 960 \\
 \underline{960} \\
 000
 \end{array}$$

Example

Example.

A Stoe 7 Foot 3 Inches long, 4 Foot 5 Inches broad, and 2 Foot 3 Inches deep, How many solid Feet?

$\begin{array}{r} 7-3 \\ 12 \\ \hline 87 \text{ length} \\ 53 \text{ breadth} \\ \hline 261 \\ 435 \\ \hline 4611 \\ 27 \text{ deep} \\ \hline 32277 \\ 9222 \\ \hline \end{array}$	$\begin{array}{r} 4-5- \\ 12 \\ \hline 93 \end{array}$	$\begin{array}{r} 2-3 \\ 12 \\ \hline 27 \end{array}$
	$\begin{array}{r} 1728) 134497 \\ \hline 3537 \\ \hline \end{array}$	
	<i>facit</i> 72	<i>solid feet</i> 81

facit 124497 Cubick Inches.

To find how many Inches in length make a Foot of square Timber. Multiply the Number of Inches square in it self for Divisor, and make 1728, the Cubical inch of a Foot, your Dividend.

H 5

Example

Example.

A Piece of Timber 18 Inches square, What length will it require to make a Foot Solid ?

$$\begin{array}{r}
 18 \\
 18 \\
 \hline
 144 \\
 18 \\
 \hline
 324 \overline{) 1728} \\
 \text{facit } 5 \text{ Inc. } 108
 \end{array}$$

Example.

How many Inches in length will make a Foot at 12 Inches Square ?

$$\begin{array}{r}
 12 \\
 22 \\
 \hline
 144 \overline{) 1728} \\
 \hline
 288 \\
 \text{Facit } 12 \text{ In} \\
 00
 \end{array}$$

C H A P. XXVI.

Mensuration of Plank

A TABLE, shewing how many Foot of Plank of all Natures make a Load or Tun of Timber.

50 Foot a Load.

Inch.	Foot.	
4 Plank	150	} make a Load.
3 —	200	
2 $\frac{1}{2}$ —	240	
2 —	300	
1 $\frac{1}{2}$ —	400	
1 —	600	
$\frac{3}{4}$ —	800	

40 foot a Tun

{ 3 4 4 $\frac{1}{2}$ 6 8 12 }	} Which divided by, gives the quantity of Feet.
16	

4 Plank	120	} make a Tun.
3 —	160	
2 $\frac{1}{2}$ —	192	
2 —	240	
1 $\frac{1}{2}$ —	320	
1 —	480	
$\frac{1}{2}$ —	640	

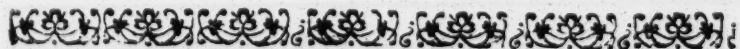
{ 3 4 4 $\frac{1}{2}$ 6 8 12 }	} Which divided by, gives the quantity of Feet.
16	

Example

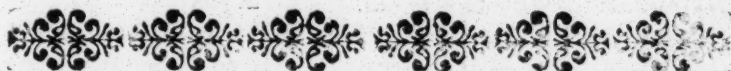
A
SHORT and EASY
METHOD
After which
SHOP-KEEPERS
MAY
State, Post, and Balance
THEIR
BOOKS of ACCOMPTS.



By CHARLES SNELL, *Writing-Master,*
and Accomptant, in Foster-Lane,
L O N D O N.







A Short and Easy METHOD;
after which SHOP-KEEPERS
may State, Post, and Balance their
BOOKS of ACCOMPTS.



INSTRUCTIONS.

Quest. **W**HAT is the first Thing I must do,
who design to keep my Books of
Accompts after this Method?

Answer. You must make an Inventory; an *Example*
of which is at the End of these *Instructions*.

Q. How must I post the First Part of this Inven-
tory?

A. You must post it on your Posting-Book, *viz.*

Merchandize, to the *Debit* of that Accompt.

Cash, to the *Debit* of your Cash-Book.

George Mattock's Debt, to *Debit* of his Accompt.

Germain Bagin's Debt, to his *Debit* also.

And for the whole Sum (*viz* 730 *l.*) you must
give Counterpart in *Credit* of Stock.

Q. How must I post the other part of this Inven-
tory?

A. To the *Credit* of *Tho. Roberts*, the Sum you
owe him.

To the *Credit* of *John Field*, the Sum you owe him.

And

Directions for Book-Keeping.

And for the whole Sum (*viz.* 110*l*) you must debit Stock See the several Accompts, *Fol.* 1, 2.

Q. I see by the 1st Page of the Day-Book, that it contains Entries of Goods, sold to sundry Persons; How must these be posted?

A. To Debit of *Rich. Hunt*, what sold him.

To Debit of *Anthony Coccart*, the like.

To Debit of, *J. Graves* and Company, the like.

To Debit of *Rich. Hunt*, the like. See their Accompts, *Fol.* 3.

And Counterpart must be given for the whole Sum of this Page (*viz.* 16*l.* 10*s.* 10*d.*) on Credits of Merchandize in the said Posting-Book. See Account of Merchant, *Fol.* 1.

And the like must be done for the Pages 2, 3, 4 5 and 6 of the said Day-Book.

Note, That the Ready Money taken for Goods sold, is posted each Month to the Debit of your Cash-Book. See the *Cash-Book*.

Q. How must I enter the Monies I receive (of Debtors on my Ledger?)

A. On the Debit Side of your Cash-Book: See that Book.

Q. How must I post those Sums received, into my Posting-Book.

A. To the Credits of the Persons, of whom received. See the the Accompts of

Richard Hunt, ————— *Fol.* 3.

Anthony Coccart, ————— *Fol.* 3.

John Graves and Company *Fol.* 3.

Tho. Woodman, ————— *Fol.* 3.

Henry Taft, ————— *Fol.* 4.

Q. How must I post (into my Posting-Book) the Total Receipts of the Month of *August* (*viz.* 57*l.*

A You

Directions for Book-Keeping.

5

A. You must pass that Total, to the *debit* of your Cash, in your Posting-Book, writing,

To *Sundries. Received per Cash-Book.* See the Account of Cash, in the Posting Book, *Fol. 1.*

Do the like for *September* and *October's Receipts.*

Q. How must I enter the Moneys I pay to those I owe to, and who have Credit in my Posting Book?

A. On the *Credit-side* of your Cash-Book. See the Cash-Book.

Q. How must I post those Sums paid?

A. To the *Debits* of the Persons to whom paid. See the Accounts of *Thomas Roberts*, *Fol. 2.* and *John Field*, *Fol. 2.* in your Posting Book.

Q. How must I post (into my Posting Book) the Total Payments of the Month of *August* (*viz. 30 l*)?

A. You must post it to the *Credit* of your Cash, in your Posting-Book, writing.

By *Sundries, paid per Cash-Book.* See the Account of Cash in your Posting-Book, *Fol. 1.*

Q. I understand by these *Directions*, how to *State* and *Post* my Books, How must I proceed in *Balancing* my Posting-Book?

A. Value your Merchandize remaining unsold and Enter the Sum of their Value on *Credit* of the Account of Merchandise, in your Posting-Book. See the Account of Merchandize, *Fol. 1.*

And give Counterpart in *debit* of the Account of Balance in the said Posting-Book. See the *Debit* of Balance, *Fol. 4.*

Which done, subtra^t the *debit* side of said Account of Merchandize from its *Credit*, and place the Remainder (*viz 97 l. 10 s.*) on the *debit* side of it. See the Account, *Fol. 1.*

6 *Direction for Book-Keeping.*

And give Counterpart on *Credit* of *Profit* and *Loss* in the said Posting-Book. See Account of *Profit* and *Loss*, *Fol.* 4.

Then add up Debtor and Creditor of the Account of *Cash* in the said Posting-Book. and subtract the *Credit* from the *Debit*, and place the *Cash* remaining (*wiz* 297 *l.* 07 *s.* 01 *d.*) on *Credit* of said Account of *Cash*. See the Account, *Fol.* 1. And give Counterpart in *Debit* of the Account of Balance. See said Account of *Balance*, *Fol.* 4.

Q. How must I do with the Account of *Expences*?

A. Write on its *Credit-side* (the 32 *l.*) By *Profit* and *Loss*, and give Counterpart in *Debits* of the Account of *Profit* and *Loss*. See both the Accounts, *Fol.* 2. 4.

Q. How must I do with the Account of *George Mattock*, who I find (by his Account) owes me 10 *l.*

A. You must write on *Credit* of his Account.

By Balance, now owing to me 10 *l.*

And give Counterpart on *Debit* of *Balance*. See both the Accounts, *Fol.* 2. 4.

Do in the same manner by the Accounts of

Germain Bagin——*Fol.* 2.

Richard Hunt,——*Fol.* 3.

John Graves and Company——*Fol.* 3.

And *Thomas Woodman*,——*Fol.* 3.

See their particular Accounts in your Posting-Book.

Q. How must I do with the Account of *Thomas Roberts*, to whom I find I owe 20 *l.*

A. You must write on the *Debit* of his Account. To Balance, now due to him 20 *l.*

And

Directions for Book-Keeping.

And give Counterpart on *Credit of Balance*. See both the *Accompts*, *Fol. 2. 4.*

Do the like with the *Accompt of John Field*. See his *Accompt*, *Fol. 2.*

Q. How must I do to Balance, or Close, the *Accompts of Stock*, and *Profit and Loss*?

A. Subtract the *Debit* or *Profit and Loss* from its *Credit*, and set the Remainder (*viz.* 65 *l.* 10 *s.* being your clear Gains during the Time of this Trade) on the *Debit of Profit and Loss*. See the *Accompt Fol. 4*

And give Counterpart in *Credit of Stock*. See *Accompt of Stock*, *Fol. 1.*

Q. How must I do to Balance the *Accompt of Stock*?

A. Subtract its *Debit* from its *Credit*, and set the Remainder (*viz.* 685 *l.* 10 *s.* being your present *Net-Stock*) on the *Debit of Stock*. See the *Accompt*, *Fol. 1.*

And give Counterpart in *Credit of Balance*. See *Accompt of Balance*, *Fol. 4.*

This done, your *Posting-Book* is *Balanced*, and the *Accompt of Balance* (if you have proceeded right) will be equal on both Sides.

8 *Directions for Book-Keeping.*

The INVENTORY.

London, August 1, 1723.

I Have in Merchandize of sundry }
Sorts, to the Value of _____ } l. 520 : 00 : 00
In Cash, or ready Money _____ l. 180 : 00 : 00

Owing to me, by

Richard Mattock _____ l. 20 : 00 : 00
Germain Bagin _____ l. 10 : 00 : 00
l. 730 : 00 : 00

Owing by me, to

Thomas Roberts _____ l. 60 : 00 : 00
John Field _____ l. 50 : 00 : 00
_____ l. 110 : 00 : 00
My Net-Stock _____ l. 620 : 00 : 00

BOOK



A
BOOK
OF
Receipts and Payments,
Otherwise called
CASH-BOOK.



Directions for Book-Keeping.

		l. s. d.		
Receipts - - Debtor.				
<u>August, 1723.</u>				
1	To Stock by Inventory	1	180	—
8	Richard Hunt, of him	3	4	—
12	Anthony Coccart, ditto	3	3	6 06
16	John Graves and Comp. ditto	3	1	10 06
20	Thomas Woodman, ditto	3	4	13 —
30	Henry Taft ditto	4	0	15 —
pt. 31	Merchandize since 1st August	—	42	17 10
l. 57 : 03 : 10 : Received.		—	257	03 10
<u>September, 1723.</u>				
Last Balance		—	237	03 10
1	Richard Hunt, of him	3	8	15 11
—	Anthony Coccart, ditto	3	3	—
—	George Mattock, ditto	2	1	—
20	Germain Bagin, ditto	2	5	—
24	Henry Taft	4	2	06 —
3	John Graves and Comp. ditto	3	2	— 03
pt. —	Merchandize since 1st Sep.	—	38	06 06
169 : 18 : 08 Received,		—	277	02 06

Payments

Directions for Book-keeping. 11

			<i>l.</i>	<i>s.</i>	<i>d.</i>
	<i>1.</i>				
	Payments --- Creditor.				
	<i>August, 1723.</i>				
23	By <i>Tho. Roberts</i> , to him	2	20		
31	<i>John Field</i> --- ditto	2	10		
	Paidd this Month		30		
	Resting <i>per</i> Balance		207	03	10
			237	03	10
	<i>September, 1723.</i>				
22	<i>John Field</i> --- to him	2	5		
28	<i>Thomas Roberts</i> . ditto	2	10		
	Paidd this Month		15		
	Resting <i>per</i> Balance		26	02	06
			27	02	06

Receipts

12 *Directions for Book-keeping.*

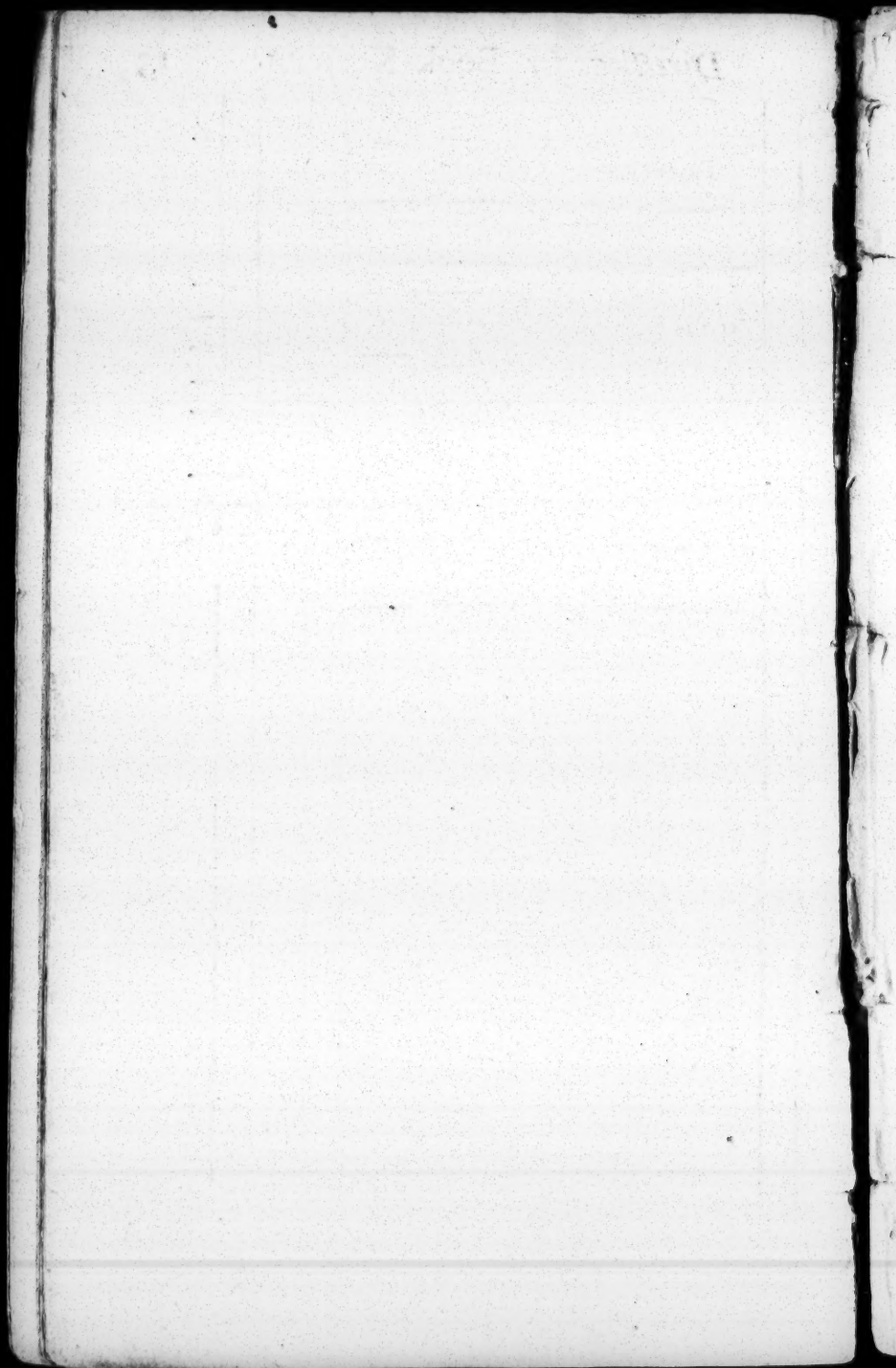
		2.	l.	s.	d.
		Receipts --- Debtor.			
		<i>October, 1723.</i>			
		Last Balance	262	02	06
11	To Anthony Coccart, of him	3	2		
22	John Bird — ditto	4	2	18	
31	John Graves and Comp. ditto	3	5	15	03
pt.	Merchandize since 1st Octob.		86	11	04
		1 97 : 04 : 07 Received.	319	07	10
		<i>November, 1723.</i>			
		Last Balance	297	07	01

Payments

Directions for Book-Keeping.

13

		l.	s.	d.
	Payments ² --- Creditor.			
	<u>October, 1723.</u>			
24	By Tho. Roberts, to him	2	10	—
28	John Field --- ditto	2	20	—
31	Expences, &c. since 1 August	2	32	—
	Paid this Month		62	—
	Resting per Balance		297	07 01
			359	— 01
	<u>November, 1723.</u>			



A
D A T-B O O K,
 Otherwise called
J O U R N A L

Day-Book I.			l.	s.	d.
Accompts Debtor to Merchandize Sold.					
<i>Aug. 1. 1723.</i>					
3	<i>Richard Hunt,</i>				
39 $\frac{1}{2}$	Ells Linen, at	s. 3 : 2	6	05	01
	ditto				
3	<i>Anthony Coccart,</i>				
58 $\frac{1}{2}$	Ells of Linen, at	s. 2 : 4	6	16	06
	ditto 5				
3	<i>John Graves and Comp.</i>				
3	doz. Scissors, at 4. 0.	l. 0 : 12 : -			
3	doz. ditto — 3. 9.	l. 0 : 11 : 3			
6	doz. round points 3. 9.	l. 0 : 02 : 6			
6	doz. middling — 2. 8.	l. 0 : 16 : -			
			3	10	09
	ditto 10.				
	<i>Richard Hunt,</i>				
33	Masses of Pearl, at	l. 0 : 26	007	06	
	Merchandize sold		16	10	10
	I 2				Day

Day-Book 2.		l.	s.	d.
Accompts Debtor to Merchandize.				
Sold.				
August 17, 1723.				
4	<i>Thomas Woodman,</i>			
32	doz. Scissors — 4. 3. l	4	13	6
6	doz. middling 4. 3. l	1	05	6
9	doz. ditto — 2. 8. l	1	04	6
21	doz. small — 2. 6. l	1	10	0
		8	13	--
	ditto 20.			
3	<i>Anthony Coccart,</i>			
1	Looking-glass — l	0	08	6
1	ditto middling — l	0	09	6
3	Tortoise-shell Combs — 1	0	05	0
		1	04	--
	ditto 23.			
4	<i>Henry Taft,</i>			
1	doz. Sciff. with Cases l	0	09	6
1	doz. without Cases — l	0	05	6
		0	15	--
	Merchandize sold —	3	12	--

Day-Book 3.

ll. s. d.

Accompts Debtor to Merchandize.
Sold

August 27. 1723.

Richard Hunt,

3	pair Scil. hall barb.	l. 0 : 06 :			
1	doz ditto, small sett---	l. 0 : 05 :			
2	Knives at 20 d	l. 0 : 03 :	4		
16	doz. Comb-brushes---	l. 0 : 03 :			
	Pen-knives at 8 d	l. 0 : 04 :			
12	doz. Clasp-knives ---	l. 1 : 17 :			
24	doz. Kniv. horn Hand l 3	: --- :			
	ditto 31.		5	18	4

1 Receipts in ready Money for Goods }
since the 1st of August ----- } 42 17 10

September 3. 1723

4 Henry Taft,

A	parcel of Scissors, at		0	12	--
	Merchandize sold		08	08	2

Directions for Book-Keeping.

Day-Book 4.

l. s. d.

Acompts Debtor to Merchandize.

Sold.

September 6. 1723.

3 Richard Hunt,

2 Masses Pearl, at ——— s. 2 : 6 0 05 —

—— ditto 11, ———

3 Richard Hunt,

3 Ells Cloth, at ——— s. 2 : 6 1 12 06

—— ditto 15 ———

3 Anthony Coccart,

4 Masses Pearl, — 1. 6. 1. 0 : 10 : -

1 ½ doz. Pendants — 4. 0. 1. : 06 : -

—— ditto 16. ———

4 Henry Tat,

12 doz. Horn-trumpets 2 1. 1 : 04 : -

2 doz. Comb-brushes 3, 1. 0 : 06 : -

2 doz ditto ——— 2. 1. 0 : 04 : -

14 —

Merchandize sold ———

4 07 06

Day-

Directions for Book-Keeping.

19

Day-Book 5.

l. s. d.

Accompts Debtor to Merchandize.

Sold.

4 September 30, 1723.

John Bird,

3 M. ff. Ven. Pearl, at l. 1 : 00 : -

2 doz. Scissors, at — l. 8 : 09 : -

3 doz. fine Combs, at l. 1 : 09 : -

2 18

-ditto-

3 John Graves and Comp.

1 piece white Gauze qt. 24 Ells.

1 piece—ditto—22

1 piece—ditto—20

1 piece—ditto—18

1 piece yellow, ditto—20

1 piece black, ditto—19

Ells—123 at 21 d. c 1603

Merchandize sold— 1303

Day-Book 6.		l.	s.	d.
Accompts Debtor to Merchandize.				
Sold.				
September 30. 1723.				
1.	Receipts in ready Money for Goods since the 1st of September	38	16	05
October 2, 1723.				
3.	Thomas Woodman,			
	1 doz. Scif. Cases, at -- l. 0 : 12 :			
	4 Mals Pearl, at 2 s. 0 d l. 0 : 08 :			
	9 Mals, ditto, at 2 s. 8 d l. 3 : 17 :			
			4	17 04
ditto 29.				
3	Thoma Woodman,			
	2 pieces Tabby, qr. 61			
	Ells — 8 6 d. } l. 25 : 18 : 6			
	1 piece, ditto, qr. 28			
	Ells, — 8 s. 6 d. } l. 11 : 18 : 6			
			37	16 06
ditto 31.				
2.	Receipts in ready Money for Goods since the first of October	86	11	04
	Merchandize sold	168	01	08

A

POSTING-BOOK,

Otherwise called

LEDGER.

ALPHABET.

B.		M.	
Bazin, Germain	2.	Merchandize	1.
Bird, John	4.	Mattock, George	2.
Balance	4.		
C.		P.	
Coccart, Anthony	3.	Profit and Loss	4.
Cash	1.		
E.		R.	
Expence. and Abatam.	2.	Receipt and Paym. Cash	1.
		Roberts, Thomas	2.
F.		S.	
Field, John	2.	Stock	1.
G.		T.	
Graves, John & Comp.	3.	Taft, Henry	4.
H.		W.	
Hunt, Richard	3.	Woodman, Thomas	3.

Directions for Book-Keeping.

		Posting-Book 1,		l.	s.	d.
1723		Stock — Debtor.				
Aug.	2	To sundry [to whom I owe —		110		
Octob	31	To Balance N. Stock		4685	10	
				795	1	
1723		Merchandize, Debtor.				
Aug	1	To Stock, per Inventory —		1	20	
Octob	31	To P. and L. carried thither —		497	10	
				617	0	
1723		Receipts. or Cash Debtor.		1180		
Aug	1	To Stock Money per Inven. —		57	03	10
	30	To Sund. per Book, page 1 —		69	18	08
Sept	1	To Sundries —		97	40	7
Octob		To Sundries —		1		
		To Sundries —		2		
				4047	01	

Posting-

Directions for Book-Keeping.

23

		Posting-Book 1.	l.	s.	d.
		Stock - - - Creditor.			
1723	Aug. 31	By Sund. per Inventory	730		
	Octob	By Pro. and Loss, gain'd in 3 Mo	04 65	10	
			795	10	
		Merchandize, Creditor.			
1733	Aug. 23	By Sund. sold, Day-Book 1	16 10	10	
	3	By Sundries — page — 2	10	12	
	Sept. 16	By Sundries — — — 3	49	08	2
	36	By Sundries — — — 4	4	7	06
	31	By Sundries — — — 5	13	13	03
	Octob	By Sundries — — — 6	168	10	08
			262	13	05
		By Bal. value of remains-	4 354	16	67
			617	0	
		Payments, ar Cash-Creditor.			
1733	Aug 30	By Sundries per Book — 1	3		
	Sept. 31	By Sund. — page — 1	15		
	Octo.	By Sund. — page — 2	62		
			107		01
		By Balance, rests in Cash	4 297	07	
			404	07	10

Posting-

Directions for Book-Keeping

		Posting-Book 2.	l. s. d.		
1723		Expences. &c. Debtor.			
Oct.	3	To Paym. hereon since 1 Aug	1	32	
1723		George Mastock, Debtor.			
Aug	1	To Stock, now owing me	1	20	
1723		Germain Bazin, Debtor.			
Aug	1	To Stock, now due to me	1	10	
1723	23	Thomas Roberts, Debtor.			
Aug	23	To Payment, to him	1	20	
Sept	25	To ditto	1	10	
Oct.		To ditto	1	10	
		To Bal. now due to him	4	20	
1723	31	John Field, Debtor.			
Aug	23	To Payment, to him	1	70	
S. p.	2	To ditto	1	5	
Off		To ditto	1	20	
		To Bal. now owing him	4	15	
				50	
			Posting.		

Directions for Book-Keeping.

25

		Posting-Book 2.		l. s. d.		
1723		Expences, &c. Creditor.				
Octob	31	By P. and L. carried there	4	32	--	--
1723		George Mattock, Creditor.				
Sept.	15	By Receipt of him	1	10	--	--
Octob	31	By Bal. now owing me		10	--	--
				20	--	--
1723		Germain Bazin, Creditor.				
Sept	20	By Receipt, of him	1	5	--	--
Octob	31	By Balance, now owing me	4	5	--	--
				10	--	--
1723		Thomas Roberts, Creditor.				
Aug	1	By Stock, now owing him	1	60	--	--
1723		John Field, -- Creditor.				
Aug.		By Stock, now due to him	1	50	--	--

Posting-

Directions for Book-Keeping.

		Posting-Book 3.			l. s. d.		
1723		<i>Richard Hunt, Debtor.</i>					
Aug.	1	To Merch. sold him	1	6	05	01	
	10	To ditto	1	0	07	06	
	17	To ditto, a Parcel	1	5	18	04	
Sept.	6	To ditto, 2 Mass. Pearl	1	0	05	—	
	11	To ditto, 14 Ells Clo. at 2 s. 6d	1	1	12	06	
				14	08	05	
1723		<i>Anthony Coccart, Debtor.</i>					
Aug.	5	To Merch. sold him	1	6	16	06	
	20	To ditto a parcel	1	1	04	—	
Sept.	15	To ditto, a parcel	1	0	06	—	
				8		06	
1723		<i>John Graves and Comp. Debt.</i>					
Aug.	5	To Merch. a parcel	1	3	10	09	
Sept.	30	To ditto, a parcel	1	10	15	03	
				13	17	—	
1723		<i>Thomas Woodman, Debtor.</i>					
	17	To Merch a parcel	1	8	13	—	
	29	To ditto, a parcel	1	4	17	04	
		To ditto, a parcel	1	37	16	06	
				51	06	10	

Posting-

Directions for Book-Keeping.

27

Posting-Book 3.

			l.	s.	d.
1721		<i>Richard Hunt, Creditor.</i>			
Aug. 8	By Receipt, of him		1	4	—
Sept. 11	By ditto		1	8	15 11
				12	15 1
1723	By Bal. now owing me		4	1	12 0
				14	08 05
1723					
Aug. 12	<i>Anthony Coccart, Creditor.</i>				
Sept. 11	By receipt, of him		1	3	16 06
Octob. 11	By ditto		1	3	—
	By ditto		1	2	—
					16 06
1723					
Aug. 16	<i>John Graves and Cp. Creditor</i>				
Sept. 30	By Receipt, of them		1	1	10 06
Octob. 31	By ditto		1	2	— 03
	By ditto		1	5	15 03
				8	27 —
	By Bal. now owing me		4	5	—
				13	17 —
1723					
Aug. 30	<i>Thomas Woodman, Creditor.</i>				
Octob. 31	By Receipt, of him		1	3	—
	By Balance, now owing me		4	4	15 10
				51	06 10

Posting

Directions for Book-Keeping.

Posting-Book 4.

			l.	s.	d.
1728	23	Henry Taft, Debtor.			
Aug.	3	To Merch, a parcel	1	0	15
Sept.	16	To ditto, a parcel	1	0	12
		To ditto, a parcel	1	1	14
				3	01
1723	30	John Bird - - Debtor.			
Sept.		To Merch. a parcel	1	2	18
1723	31				
Octo.	--	Profit and Loss - - Debtor.			
		To Expences, &c. brought here	2	32	--
		To Stock, gain'd since 1st Aug.	1	65	10
				97	10
1723	31				
Octo.	--	Balance . . . Debtor.			
		To Merch now remaining	1	354	16 07
		To Receipts, or Cash resting	1	19	07 01
		To Geor. Mattock, now owing	2	10	--
		To Germain Bazin, ditto	2	5	--
		To Richard Hunt, ditto	3	1	12 06
		To John Graves and Com ditto	3	5	--
		To Thomas Woodman, ditto	3	46	13 10
				710	10

Posting.

Directions for Book-Keeping.

29

		Posting Book 4.	l.	s.	d.
1723		Henry Taft, Creditor			
Aug.	30	By Receipt of him	1	0	15
Sept.	24	By ditto in full	1	2	06
				3	01
1723		John Bird --- Creditor.			
Octo.	20	By Receipt in full	1	2	18
1723		Profit and Loss --- Creditor,			
Octo.	31	By Merch. to close that Accou.	1	97	10
1723		Balance --- Creditor.			
Oct.	31	By Tho. Roberts, I owe him	2	20	
		By John Field --- ditto	2	15	
				5	
		By Stock, for its Neat	1	68	5
				7	20

I N S T R U C T I O N S.

Quest. **H**AVING taught me how to *State, Post,* and *Balance* my Books; What Method must I use at the *going out* of these Books *into* others?

Ans. From the *Balance* of these Books, (See *Posting-Book, Fol. 4.*) you must draw out another *Inventory*, as follows:

The I N V E N T O R Y.

London, October 31, 1723:

I Have in Merchandize of sundry Sorts, to the Value of } l. 354 : 16 : 07
In Cash, or Ready Money ——— l. 297 : 07 : 01

Owing to me, by

George Mattock ——— l. 10 : 00 : 00
Germain Bazin ——— l. 5 : 00 : 00
Richard Hunt ——— l. 1 : 12 : 06
John Graves and Comp. ——— l. 5 : 00 : 00
Thomas Woodman ——— l. 46 : 13 : 10

—————
l. 720 : 10 : 00

Owing by me, to

Thomas Roberts l. 20 : 00 : 00
John Field — l. 15 : 00 : 00
————— l. 35 : 00 : 00

My Net Stock — l. 685 : 10 : 00

And Post it into your *New-Posting-Book*, as by the *Directions* given for the Posting your other *Inventory*.

ℓ. In

Directions for Book-Keeping. 31

2. In the *Cash-Book* on *Debtor-side*, (for Instance, in the Month of *August*) are Figures just before the *Money-Lines*, as 1 before 180 *l.* and 3 before 4 *l.* &c I desire to know what those Figures shew?

A. The Figure 1 (before 180^{l.} in the first Line) shews the *Folio* of the *Posting-Book*, on which the Account of *Stock* stands.

The Figure 3 following *Richard Hunt*, in the next Line, shews the *Folio* of the *Posting-Book* whereon the Account of *Richard Hunt* stands.

The like is to be understood of the Figure 3 following *Anthony Coccart*: The 3 following *John Graves* and Company. The 3 following *Thomas Woodman*; And the 4 following *Henry Taft*, on *Debtor-side* of said *Cash-Book* for the Month of *August*, and of those on *Debtor-side* of the said Book for the Months of *September* and *October*.

2. What do the Figures (on the *Creditor-side* of said *Cash-Book*) which come just before the *Money Lines* shew? for Instance, in the Month of *August* of *Creditors-side*, of the Figure 2 following *Thomas Roberts*, just before the 20 *l.* and the 2 following *John Field*, just before the 10 *l.*

A. The Figure 2 following *Thomas Roberts*, shews that his Account stands in *Posting-Book*, Fol 2. And the 2 following *John Field*, shews, that his Account stands also in said Book, Folio 2.

The like is to be understood of the Figures 2. 2. on *Creditor-side* of the *Cash-Book* for *September*.

And of the Figures 2. 2. 2. on *Creditor-side* of the *Cash-Book* for *October*.

2. What does the Sum *l. 57 : 03 : 10*, at the Foot of the *Debtor-side* of the *Cash-Book* for the Month of *August*, shew?

A. It shews the *Total Sum* received during the Month of *August*, and is produced by subtracting the 180^{l.} in the first Line, from the *l. 237 : 03 : 10* on the *Debtor* of that Account.

32 *Directions for Book-Keeping.*

The like is to be understood of the *l. 69 : 14 : 08* at the *Foot* of *September*, and of the *l. 97 : 08 : 07* at the *Foot* of *October*.

And as those *Sums* shew the *Total Receipt* during each *Month*, so the *Sums* *30 l.* on *Creditside* of the *Cash-Book* for *August*, the *Sum* *15 l.* for *September*, and the *Sum* *62 l.* for *October*, shew the *Total-Payment* during each of those *Months*.

Q. How is the *Balance* (or *Rest* of *Money*) in *Cash*, found ?

A. You must subtract the *30 l.* (on *Credit* of *August's Cash-Book*) from the *l. 237 : 03 : 10* on the *Debit-side*, and the *Remainder* being *l. 207 : 03 : 10* in the *Balance* or *Rest* of *Money*, in *Cash*, which placed under the *30 l.* paid and added to it, makes a just *Balance* with the *Debtor-side*. See the *Cash-Book* for the *Month* of *August*.

You are to do in the like manner to find the *Balance*, or *Rests* of *Cash* for the *Months* of *September* and *October*. See the *Cash-Book* for both those *Months*.

Q. What does the *Figure 3* against *Richard Hunt*, (in the *Day-Book*) and the *3* against *Anthony Coccart*, and the other *Figures* in the *Margin* of the *Day-Book*, shew ?

A. They shew the *Folio's* (of the *Posting-Book*) whereon the *Accompts* of *Richard Hunt*, *Anthony Coccart*, and the other *Accompts* stand.

And also shew that those *Persons* or *Accompts* are *Debtors*; as the *Figure 1* under the small *Line* of the *Margin*, and at the *Foot* of each *Page* of the *Day-Book*, just against the Words *Merchandize Sold* shews that the *Account* of *Merchandize* stands in *Posting-Book*, on *Fol. 1.* and is *Creditor*.

Q. What do the *Figures* (in the *Posting-Book*) coming just before the *Money Lines* on *Debtor-side*, shew ?

A. As

Directions for Book-Keeping. 33

A. As the Words of each Line on *Debtor-side* of said *Posting-Book*, immediately following the Word *To* shews what *Accompts* or *Persons* are to be *Credited*, or *Counterparted*, so those *Figures* shew on what *Folio's* in the *Posting-Book* those *Accompts*, or *Persons* are to be found.

Q What do the *Figures* coming just before the *Money Lines* and *Creditor-side*, of the *Posting-Book* shew?

A. As the Words in each Line on *Creditors-side* of said *Posting-Book*, immediately following the Word *By*, shews what *Accompts*, or *Persons* are to be *Debited* or *Counterparted*; so those *Figures* shew on what *Folio's* in the *Posting-Book* those *Accompts* or *Persons* are to be found.

Q How must I Enter the *Goods* that I *Buy*.

A. You must enter them in a *Bought-Book*; as for Instance.

Merchandize Debtor to Persons.

Bought,

Of (suppose) *John Thomson*, viz.

46 Ells Linen, at 3 s.	}	
per Ell _____	l.	6 : 18 : 00
52 Ells, ditto, at 4 s.	}	
per Ell _____	l.	10 : 08 : 00
	_____ l.	17 : 06 : 00

This Article (and others of a like Nature) must be posted in your *Posting-Book* to the *Credit* of the *Accompt* of the Person of whom Bought. Here *John Thompson*, and the *Total* of each Page of your *Bought-Book*, must be posted in said *Posting-Book* to the *Debit* of *Accompt* of *Merchandize*.

Q I have been told, that a good Method of *Book-Keeping* will shew to the Owner of the Books, or others concerned, these following necessary (and many other) Particulars, viz.

Concern-

34 *Directions for Book-Keeping.*

Concerning Merchandize.

No. 1. What *Goods* (during the whole, or any Time of the Account) have been *Bought*, brought into Charge, when, of whom, and at what Prizes.

2. What *Goods* (as above) have been *sold*, issued out of the Charge, when, to whom, and at what Prizes.

3. The whole Quantity *Bought* and *Sold*, and the *Profit*, or *Loss*, arising on those so disposed of.

Concerning Cash or Money.

4. What sums of *Money* have been *Received* (as above) when, of whom, and on whose Account, also whether in part or full.

5. What Sums of *Money* have been *Paid* (as above) when, to whom, and on whose Account. Also whether in part or in full.

6. What Sum Total has been *Received* and *Paid* (during the whole, or during any Time as above) and consequently the Sum *Resting in Cash*.

Concerning Persons with whom I deal.

7. For what Sums *they stand indebted*, from what Dates, and for what.

8. For what Sums *I stand indebted* to them, from what Dates, and for what.

9. Whether any *Ballance*, or *Remainder*, be due from them to me, or from me to them, and what Sum.

Concerning my Expences.

10. What *Expence* I have been at (during the Time of the Account, or any part of it) and such *Expence* consider'd and allow'd, then what *Net Gain*, or *Loss* has attended.

Concerning

Concerning my Stock.

11. What *Stock* I began with, and what my *present* *Stock* is, and what particulars compos'd each.

Now I desire you to shew me how this Method will answer all these Particulars.

A. Concerning Merchandize, Your Bought-Book, will shew you the particular Demands of Numb. 1.

And your *Day-Book*, those in *Numb. 2.*

The *Debtor-side* of *Accompt of Merchandize* in your *Posting-Book*, will shew the whole Quantity bought, and its *Creditor-side*, the whole Quantity sold, and the same *Accompt* shews you also the *Profit* and *Loss* arising on those you have disposed of : (See the *Accompt of Merchandize* in *Posting-Book*, Fol. 1.) Thus the Demands *Numb. 3.* are shewn.

Concerning Cash, or Money, The Debtor-side of your Cash-Book answers the Demands in *Numb. 4.* and the *Creditor-side* of the said Books shews the Demands in *Numb. 5.* and consequently those in *Numb. 6* by comparing the *Debtor* and *Creditor-side*.

The *Creditor-side* also of the said Book shews the *Balance* (or *Rest* that should be found) in *Cash*.

Concerning Persons with whom you deal. The Debtor-sides of their Accompts shew the Demands of Numb. 7. and the *Creditor-sides* those of *Numb. 8.*

And consequently their *Accompts* compared in *Debtor* and *Creditor*, shews the Demands of *Numb. 9.*

Concerning your Expences. The Accompt of Expences in your *Posting-Book* shews the *Expences*. as in *Numb. 10.* and the *Accompt of Profit and Loss*, will shew the *Net-Gain* or *Loss*.

Concerning your Stock. The Accompt of Stock in your *Posting-Book* shews that you began with, and the *Accompt of Balance* shews your *present Stock*, and of what Particular it consists, and answers the Demands in *Numb. 11.*

FINIS.



